

RESOLUTION NO. 2023-45

A RESOLUTION ADOPTED BY THE CITY COUNCIL OF THE CITY OF GREENACRES, FLORIDA, PROVIDING FOR AUTOMATIC AMENDMENT OF THE FISCAL YEAR 2024 BUDGET TO REFLECT OUTSTANDING ENCUMBERED ORDERS OF FISCAL YEAR 2023; PROVIDING THAT THE COST OF THOSE EXPENDITURES ARE TO BE PAID FROM FUNDS CARRIED FORWARD FROM FISCAL YEAR 2023.

WHEREAS, at the end of each fiscal year, there are always expenditure items for goods or services which were budgeted for that fiscal year, and which have been requisitioned, ordered, or contracted for and are specifically shown as encumbered line items in that year's accounting records; and

WHEREAS, those specific items will not have been paid for or accrued by the end of that fiscal year, notwithstanding the fact that funds have been allocated in the budget for those items in that fiscal year; and

WHEREAS, the subsequent year's appropriations should provide authority to complete those transactions.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GREENACRES, FLORIDA, THAT:

SECTION 1. Encumbrances for unpaid outstanding expenditures for goods and services at the end of fiscal year 2023 and the funds allocated therefore shall, in the annual audit, be disclosed in the footnotes and said funds shall be classified as assigned fund balances.

SECTION 2. The fiscal year 2024 budget shall automatically re-appropriate encumbered assigned fund balances and shall automatically include those previously encumbered expenditures for goods and services, allocating those expenditure items in the same budget classification as established in the fiscal year 2023 budget.

SECTION 3. Since the revenue necessary for these expenditure items was provided for in the prior year's budget and will be reflected in the annual audit as funds designated for fiscal year 2023 encumbrances, and since these items of income and expenditures shall balance,

Resolution No. 2023-45 | Automatic Amendment of the Fiscal Year 2024 Budget to Reflect Outstanding Encumbered Orders of Fiscal Year 2023
Page No. 2

neither need be shown in the fiscal year 2024 published and adopted budget, they will be treated as authorized amendments to the fiscal year 2024 expenditure budget.

SECTION 4. The City of Greenacres has historically chosen to honor its open contracts and purchase orders by moving the open encumbrance and the related prior year budget to the following year as a budget adjustment to the subsequent year's budget. During fiscal year 2023, twenty-seven (27) capital projects were partially encumbered with purchase orders. The projects are:

Account Number	CIP Project
301-26-26-64-91	CIP-094 Tyler Energov
301-50-55-62-26	CIP-238 EOC
303-40-46-63-42	CIP-186 Grounds Landscaping
303-40-46-63-91	CIP-032 City Park Improvements
303-60-65-62-58	CIP-198 Comm Ctr Expansion
304-40-42-63-17	CIP-161 Road Striping/Marking
304-40-42-64-20	CIP-049 Equip Replacement
304-40-43-64-13	CIP-088 Vehicle Replacement Program
304-40-44-62-111	CIP-151 Exterior Painting
304-40-46-63-28	CIP-152 Stormwater Pipe
304-50-51-62-21	CIP-191 Fire Rescue Station Renovations
304-50-53-64-94	CIP-073 Justice Asst. Grt
304-50-55-64-49	CIP-215 F/R Equipment Replacement
305-30-31-63-161	CIP-232 Dillman Trail
305-30-31-63-22	CIP-193 Septic to Sewer North (Original Section)
305-30-31-63-25	CIP-226 Lake Drainage Improvements
305-30-31-63-44	CIP-210 Median Landscaping Rejuvenation
305-30-31-63-64	CIP-222 City Information Signs Upgrade
305-40-41-63-65	CIP-234 Municipal Complex Enhancements
305-40-42-63-12	CIP-233 Chickasaw Road Improvements
305-40-42-63-20	CIP-106 City Sidewalks
305-40-43-64-13	CIP-088 Vehicle Replacement Program
305-40-44-62-66	CIP-163 AC Replacement
305-40-46-63-26	CIP-231 Septic to Sewer South
305-50-55-62-21	CIP-191 Fire Rescue Station Renovations
306-50-55-62-25	CIP-237 New Fire Station
306-60-64-62-43	CIP-236 Youth Building

The above is accomplished though Resolution 2023-45.

RESOLVED AND ADOPTED this 18th day of September 2023.

Joel Flores, Mayor

Peter Noble, Deputy Mayor

Attest:

Quintella Moorer, City Clerk

John Tharp, Council Member, *District I*

Judith Dugo, Council Member, *District III*

Susy Diaz, Council Member, *District IV*

Paula Bousquet, Council Member, *District V*

Approved as to Form and Legal Sufficiency:

Glen J. Torcivia, City Attorney