

RESOLUTION NO. 2021-47

A RESOLUTION ADOPTED BY THE CITY COUNCIL OF THE CITY OF GREENACRES, FLORIDA, PROVIDING FOR AUTOMATIC AMENDMENT OF THE FISCAL YEAR 2022 BUDGET TO REFLECT OUTSTANDING ENCUMBERED ORDERS OF FISCAL YEAR 2021; PROVIDING THAT THE COST OF THOSE EXPENDITURES ARE TO BE PAID FROM FUNDS CARRIED FORWARD FROM FISCAL YEAR 2021; AND SETTING AN EFFECTIVE DATE

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;

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

WHEREAS, the City Council finds the adoption of this resolution serves a valid public purpose.

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 2021 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 2022 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 2021 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 2021 encumbrances, and since these items of income and expenditures shall balance, neither need be shown in the fiscal year 2022 published and adopted budget, they will be treated as authorized amendments to the fiscal year 2022 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 2021, fifteen (15) capital projects were partially encumbered with purchase orders and the remaining funds in each project are needed to complete the project. The projects are:

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| 301-40-42-63-20 | CIP-106 City Sidewalks |
| 301-50-55-64-48 | CIP-212 Fire Rescue / EMS Equipment |
| 303-40-46-63-91 | CIP-032 City Park Improvements |
| 303-60-65-62-58 | CIP-198 Comm Ctr Expansn |
| 304-40-44-62-111 | CIP-151 Exterior Painting |
| 305-30-31-63-161 | CIP-232 Dillman Trail |
| 305-30-31-63-22 | CIP-193 Original Section Drainage |
| 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 |
| 305-40-42-63-12 | CIP-233 Chickasaw Road Improvements |
| 305-40-42-63-20 | CIP-106 City Sidewalks |
| 305-40-46-63-26 | CIP-231 Septic to Sewer |
| 305-40-46-63-28 | CIP-152 Stormwater Pipe |
| 305-40-46-63-91 | CIP-032 City Park Improvements |

The remaining balances of these projects, after all encumbrances are recorded, as of September 30, 2021 will be re-appropriated into the FY 2022 budget. The above is accomplished though this Resolution 2021-47.

SECTION 5. This resolution shall become effective upon adoption.

RESOLVED AND ADOPTED this 22nd of day of September, 2021.

Joel Flores, Mayor

Attest:

Quintella Moorer, City Clerk

Voted:
John Tharp, Deputy Mayor

Voted:
Peter Noble, Council Member, *District II*

Voted:
Judith Dugo, Council Member, *District III*

Voted:
Jonathan Pearce, Council Member, *District IV*

Voted:
Paula Bousquet, Council Member, *District V*

Approved as to Form and Legal Sufficiency:

Glen J. Torcivia, City Attorney