

**RESOLUTION NO. 2022-50**

**A RESOLUTION ADOPTED BY THE CITY COUNCIL OF THE CITY OF GREENACRES, FLORIDA, PROVIDING FOR AUTOMATIC AMENDMENT OF THE FISCAL YEAR 2023 BUDGET TO REFLECT OUTSTANDING ENCUMBERED ORDERS OF FISCAL YEAR 2022; PROVIDING THAT THE COST OF THOSE EXPENDITURES ARE TO BE PAID FROM FUNDS CARRIED FORWARD FROM FISCAL YEAR 2022.**

**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 2022 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 2023 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 2022 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 2022 encumbrances, and since these items of income and expenditures shall balance,

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neither need be shown in the fiscal year 2023 published and adopted budget, they will be treated as authorized amendments to the fiscal year 2023 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 2022, twenty-three (23) capital projects were partially encumbered with purchase orders. The projects are:

301-26-26-64-91	CIP-094 Tyler Energov
301-30-31-63-83	CIP-192 Bowman Street Imp
301-50-55-62-26	CIP-238 EOC
301-50-55-64-48	CIP-212 Fire Rescue / EMS Equipment
303-40-46-63-42	CIP-186 Grounds Landscaping
303-40-46-63-91	CIP-032 City Park Improvements
304-40-42-63-17	CIP-161 Road Striping/Marking
304-50-53-64-94	CIP-073 Justice Asst Grant
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 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
305-40-41-63-65	CIP-234 Municipal Complex Enhancements
305-40-42-63-12	CIP-233 Chickasaw Road Improvements
305-40-42-63-20	CIP-106 City Sidewalks
305-40-44-62-66	CIP-163 AC Replacement
305-40-46-63-26	CIP-231 Septic to Sewer
305-40-46-63-91	CIP-032 City Park Improvements
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 2022-50.

**RESOLVED AND ADOPTED** this 28<sup>th</sup> of day of **September, 2022**.

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**Joel Flores**, Mayor

**Attest:**

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**Quintella Moorer**, City Clerk

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*Voted:*  
**John Tharp**, Deputy Mayor

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

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

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*Voted:*  
**Susy Diaz**, Council Member, *District IV*

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

**Approved as to Form and Legal Sufficiency:**

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**Glen J. Torcivia**, City Attorney