

**RESOLUTION 2023-02**

**THE ANNUAL APPROPRIATION RESOLUTION OF THE TRI-PAR ESTATES PARK AND RECREATION DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has previously prepared and submitted to the Board of Trustees (“**Board**”) of the Tri-Par Estates Park and Recreation District (“**District**”) a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) along with a financial statement, pursuant to the provisions of Chapter 418, *Florida Statutes*, and the District’s enabling legislation; and

**WHEREAS**, on or before May 16, 2023, the financial statement was prepared and then published during the month of May; and

**WHEREAS**, the financial statement and Proposed Budget was mailed to property owners within thirty (30) days of preparation and also made available for public inspection at the District’s offices; and

**WHEREAS**, the Board set a public hearing on the Proposed Budget and caused notice of such public hearing to be given by publication and mailed notice pursuant to applicable law; and

**WHEREAS**, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

**WHEREAS**, the District’s enabling legislation and applicable statutory law requires that before July 1<sup>st</sup> of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

**WHEREAS**, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TRI-PAR ESTATES PARK AND RECREATION DISTRICT:**

## SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's local records office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the District's enabling legislation and applicable statutory law ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's local records office and identified as "The Budget for the Tri-Par Estates Park and Recreation District for the Fiscal Year Ending September 30, 2024."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption and shall remain on the website for at least 2 years.

## SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2023/2024, the sum of \$ 1,382,040.00 to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ 1,382,040.00
TOTAL RESERVE FUND	\$ 0
TOTAL ALL FUNDS	\$ 1,382,040.00

## SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2023/2024 or within 60 days following the end of the Fiscal Year 2023/2024 may amend its Adopted Budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget under subparagraphs c. and d. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 16th DAY OF MAY, 2023.**

ATTEST:

**TRI-PAR ESTATES PARK AND  
RECREATION DISTRICT**

  
\_\_\_\_\_  
Secretary, Board of Trustees

  
\_\_\_\_\_  
Chairman, Board of Trustees

**Exhibit A: Fiscal Year 2023/2024 Budget**

**TRI-PAR ESTATES PARK AND RECREATION DISTRICT  
RESOLUTION 2023-02**

**EXHIBIT A**

**2023/2024 Adopted Budget**  
(October 1, 2023 – September 30, 2024)

<u>INCOME</u>	<u>2023-2024 Budget</u>
ASSESSMENTS	1,382,040
Early Pmt Discount	(49,753)
NET ASSESSMENT RECEIPTS	1,332,287
INCOME FROM OPERATIONS	30,000
<b>Total Income</b>	<b>1,362,287</b>
<u>EXPENDITURES</u>	
TV / INTERNET	581,724
PAYROLL EXPENSES	343,460
LEGAL COSTS	40,000
ACCOUNTING	7,500
UTILITIES	85,065
INSURANCE	35,300
TAXES	15,000
MAINTENANCE	100,000
OFFICE EXPENSE	28,000
RECREATIONS EXPENSE	20,000
HEALTH & WELFARE EXPENSE	1,500
CAPITAL, EQUIPMENT	19,500
CAPITAL, BUILDING	75,000
TO BUILD RESERVES	10,000
CONTINGENCIES	238
<b>Total Expenditures</b>	<b>1,362,287</b>

\* All figures are rounded