



TOWN OF BAY HARBOR ISLANDS MEMORANDUM

DATE: MARCH 9TH, 2022
TO: HONORABLE MAYOR, VICE-MAYOR AND MEMBERS OF THE TOWN COMMISSION
FROM: MARIA LASDAY, TOWN MANAGER
RE: FY 2021/2022 BUDGET CARRYFORWARDS

It is recommended that the Council approve the following re-appropriation carryforwards representing as listed below:

General Fund Balance – Unrestricted will be re-appropriated by \$1,156,292.83 for the projects budgeted and appropriated in Fiscal Year 2020/2021.

Capital Projects Fund – Revenues and Expenditures will be increase by the transfer of \$330,800 from the General Fund for procurement of Police Department equipment.

Police Forfeiture Fund – Revenues and Expenditures will be increased by the transfer of \$4,186.65 that was received by General Fund after the budget was approved.

Causeway Fund Balance – Unrestricted will be re-appropriated by the \$1,388,704.35 for the projects budgeted and appropriated in Fiscal Year 2020/2021.

Sewer Fund Balance – Unrestricted will be re-appropriated by \$182,621.00 for the projects budgeted and appropriated in Fiscal Year 2020/2021.

Stormwater Fund Balance – Unrestricted will be re-appropriated by \$232,938.40 for the projects budgeted and appropriated in Fiscal Year 2020/2021.

Detailed information for these projects funded in 2020/2021 but not completed or deferred until after September 30, 2021, please refer to Attachment A. The sum to be carried forward is the total previously approved amount less any amounts expended prior to September 30, 2021. Various Funds projects may be substantially completed at this time but were still in process as of September 30th, 2021. Since final payments will be made in the 2021-2022 fiscal year, the funding needs to be brought forward.

The Town Final Budget Resolution No. 2243, Section 3, Resolves following:

...“Encumbrances (transactions that reserve funding for contracted purchases of goods or services made in prior fiscal year) are re-appropriated as part of the subsequent year’s budget in a reserve for encumbrances. The undisbursed balance of any appropriation for incurred obligations for goods or services that have been approved and contracted for in the prior fiscal year as encumbrances against the undistributed balances of such appropriations that is proven to be legal, due, and unpaid, shall be carried forward”.

Majority of these carryforwards consist of the U.S. President Joe, Biden and his administration passed American Rescue Plan Federal Funds. The first Tranche of funds in the amount of \$1,4 million was received late in the Fiscal Year 2020/2021 and therefore the projects that were budgeted did not get under way until the last month of the last Fiscal Year.

Town of Bay Harbor Islands, Florida
Carryforwards Amendments to the 2021-2022 Budget
Attachment A

Fiscal Year 2021/2022

Budget Amendm. No. 1

Fund Nos. **001 General Fund**
 301 Capital Projects Fund
 303 Police Forfeiture Fund
 401 Causeway Fund
 402 Sewer Fund
 406 Stormwater Fund

| Account Number | Account Description | Justification | Original/Adjusted Budget | Increase | Decrease | Adjusted Budget |
|---------------------|---|---|--------------------------|------------------------|------------|-----------------|
| GENERAL FUND | | | | | | |
| REVENUES | | | | | | |
| 001.9990.382010.000 | Appropriation From Fund Balance | To Re-Appropriate Fund Balance for Expenditures | \$ - | \$ 1,156,292.83 | \$ - | 1,156,292.83 |
| TOTAL | GENERAL FUND REVENUES | | | \$ 1,156,292.83 | | |
| EXPENDITURES | | | | | | |
| 001.5125.400031.000 | Professional Services-Town Clerk-Scanning | Re-appropriate Fund Balance for Carryforwards in General Fund. Amounts were originally funded in FY 2020/2021. See Finance Director Memo attached (Attachment B). | 25,000.00 | 29,612.50 | - | 54,612.50 |
| 001.5125.400066.000 | Computer Software-Town Clerk-BTR, Election C | | - | 47,200.00 | - | 47,200.00 |
| 001.5130.400066.000 | Computer Software-Finance&Administration-Inc | | - | 50,000.00 | - | 50,000.00 |
| 001.5135.400063.000 | Improvements(Excl. Buildings)-IT-Town Wide W | | - | 40,000.00 | - | 40,000.00 |
| 001.5135.400066.000 | Computer Software-IT-Work Order and IT Servic | | - | 7,000.00 | - | 7,000.00 |
| 001.5137.400034.000 | Other Contractual Services-HR-Scanning | | 14,500.00 | 25,000.00 | - | 39,500.00 |
| 001.5137.400048.000 | Promotional Activities-HR-Employee Banquet | | 39,500.00 | 25,000.00 | - | 64,500.00 |
| 001.5137.400066.000 | Computer Software-HR-NeoGov, Power DMS | | - | 25,000.00 | - | 25,000.00 |
| 001.5190.400063.000 | Improvements(Excl. Buildings)-PB-Town Hall R | | 218,808.00 | 147,523.48 | - | 366,331.48 |
| 001.5240.400066.000 | Computer Software-Building-Central Square | | - | 203,475.00 | - | 203,475.00 |
| 001.5250.400034.000 | COVID19 Pandemic Expenses | | - | 10,000.00 | - | 10,000.00 |
| 001.5410.400063.000 | Improvements(Excl. Buildings)-Street&Parkways | | 260,000.00 | 44,116.20 | - | 304,116.20 |
| 001.5720.400049.000 | Other Current Charges-Parks&Recreation-Tutori | | 167,880.00 | 50,000.00 | - | 217,880.00 |
| 001.5720.400063.000 | Improvements(Excl. Buildings)-Lighting | | 350,000.00 | 117,379.00 | - | 467,379.00 |
| 001.5720.400091.000 | Trasfer to Other Funds - General Fund | 234,000.00 | 334,986.65 | - | 568,986.65 | |
| TOTAL | GENERAL FUND EXPENDITURES | | | \$ 1,156,292.83 | | |

CAPITAL PROJECTS FUND

| | | | | | | |
|---------------------|--|--|---------------|----------------------|-----------|------------|
| REVENUES | | | | | | |
| 301.9990.381000.000 | Transfer From Other Funds | | \$ 234,000.00 | \$ 330,800.00 | \$ - | 564,800.00 |
| TOTAL | CAPITAL PROJECTS FUND REVENUES | | | \$ 330,800.00 | | |
| EXPENDITURES | | | | | | |
| 301.5210.400064.000 | Machinery&Equipment-PD-LPR System | Increase Expenditures for Carryforwards in Capital Projects Fund for Police Department Equipment. Amounts were originally funded in FY 2020/2021. See Finance Director Memo attached (Attachment B). | - | 174,000.00 | - | 174,000.00 |
| 301.5210.400064.000 | Machinery&Equipment-PD-Vehicle Gun Racks | | - | 2,100.00 | - | 2,100.00 |
| 301.5210.400064.000 | Machinery&Equipment-PD-Tasers | | - | 9,000.00 | - | 9,000.00 |
| 301.5210.400064.000 | Machinery&Equipment-PD-Laptops | | - | 50,000.00 | - | 50,000.00 |
| 301.5210.400064.000 | Machinery&Equipment-PD-Rifle Plates | | - | 13,400.00 | - | 13,400.00 |
| 301.5210.400064.000 | Machinery&Equipment-PD-Vehicle Replacement | | - | 50,000.00 | - | 50,000.00 |
| 301.5210.400064.000 | Machinery&Equipment-PD-Balistic Vests | | 14,400.00 | 14,400.00 | - | 28,800.00 |
| 301.5210.400064.000 | Machinery&Equipment-PD-Radio System | | 14,100.00 | 14,100.00 | - | 28,200.00 |
| 301.5210.400064.000 | Machinery&Equipment-PD-Vehicle Outfitting | 36,000.00 | 3,800.00 | - | 39,800.00 | |
| TOTAL | CAPITAL PROJECTS FUND EXPENDITURES | | | \$ 330,800.00 | | |

POLICE FORFEITURE FUND

| | | | | | | |
|---------------------|--|--|-----------|--------------------|------|-----------|
| REVENUES | | Increase Revenues and Expenditures for Carryforwards in Police Forfeiture Fund. Amounts were originally funded in FY | | | | |
| 303.9990.381000.000 | Transfer From Other Funds | | \$ - | \$ 4,186.65 | \$ - | 4,186.65 |
| TOTAL | POLICE FORFEITURE FUND REVENUES | | | \$ 4,186.65 | | |
| EXPENDITURES | | | | | | |
| 303.5210.400052.000 | Operating Supplies | | 50,034.00 | 4,186.65 | - | 54,220.65 |
| TOTAL | POLICE FORFEITURE FUND EXPENDITURES | | | \$ 4,186.65 | | |

CAUSEWAY FUND

| | | | | | | |
|---------------------|--|---|------------|------------------------|------|--------------|
| REVENUES | | | | | | |
| 402.0000.272000.000 | Retained Earnings-Unreserved | Re-Appropriate Fund Balance | \$ - | \$ 1,388,704.35 | \$ - | 1,388,704.35 |
| TOTAL | CAUSEWAY FUND REVENUES | | | \$ 1,388,704.35 | | |
| EXPENDITURES | | | | | | |
| 401.5415.400063.000 | Improvements(Excl. Buildings)-Causeway-Hardw | Increase for Carryforwards in Causeway Fund. Amounts were originally funded in FY 2020/2021. See Finance Director Memo attached (Attachment B). | - | 300,000.00 | - | 300,000.00 |
| 401.5415.400063.000 | Improvements(Excl. Buildings)-Causeway-Spall | | 900,000.00 | 500,000.00 | - | 1,400,000.00 |
| 401.5145.400063.000 | Improvements(Excl. Buildings)-Causeway-Condu | | - | 200,000.00 | - | 200,000.00 |
| 401.5145.400063.000 | Improvements(Excl. Buildings)-Causeway-Repla | | - | 88,704.35 | - | 88,704.35 |
| 401.5145.400063.000 | Improvements(Excl. Buildings)-Causeway-Welc | | - | 300,000.00 | - | 300,000.00 |
| TOTAL | CAUSEWAY FUND EXPENDITURES | | | \$ 1,388,704.35 | | |

SEWER FUND

| | | | | | | |
|---------------------|---|-------------------------------|------|----------------------|------|------------|
| REVENUES | | | | | | |
| 402.0000.272000.000 | Retained Earnings-Unreserved | Re-Appropriate Fund Balance | \$ - | \$ 182,621.00 | \$ - | 182,621.00 |
| TOTAL | SEWER FUND REVENUES | | | \$ 182,621.00 | | |
| 402.5350.400031.000 | Professional Services-Desing Services Sewer Upg | Increase for Carryforwards in | - | 142,621.00 | - | 142,621.00 |
| 402.5350.400063.000 | Improvements(Excl. Buildings)-Sewer-Mobile Cc | Sewer Fund. Amounts were | - | 40,000.00 | | |
| TOTAL | SEWER FUND EXPENDITURES | | | \$ 182,621.00 | | |

STORM WATER FUND

| | | | | | | |
|---------------------|---|-------------------------------|------------|----------------------|------|------------|
| REVENUES | | | | | | |
| 406.0000.272000.000 | Retained Earnings-Unreserved | Re-Appropriate Fund Balance | \$ - | \$ 232,938.40 | \$ - | 232,938.40 |
| TOTAL | STORM WATER FUND REVENUES | | | | | |
| 406.5380.400031.000 | Professional Services-KCI Technologies | Increase for Carryforwards in | - | 22,938.40 | - | 22,938.40 |
| 406.5380.400063.000 | Improvements(Excl. Buildings)-Stormwater Impr | Stormwater Fund. Amounts | 100,000.00 | 210,000.00 | | |
| TOTAL | STORM WATER FUND EXPENDITURES | | | \$ 232,938.40 | | |