

**M E M O R A N D U M**

**To:** Tom Harmer, Town Manager  
**From:** Susan Smith, Finance Director  
**Meeting date:** October 25, 2022  
**Subject:** Resolution 2022-23, Amending the FY22 Miscellaneous Grant Fund and Law Enforcement Forfeiture Fund Budgets for WCIND and Barancik Foundation Grants

**Recommended Action**

Pass Resolution 2022-23.

**Background**

The legal level of budgetary control (i.e. the level at which expenditures may not legally exceed the appropriations) per Town Charter is at the department level. This means that departments may go over or under budget on individual line items, but they are not allowed to exceed the expenditures appropriated for their department budget in total.

For transfers between departments or programs, Article V, Section 9 (d), of the Town Charter, states that the Town Manager may transfer up to \$22,083 (\$20,000.00 adjusted for CPI US City Average measured each year on 09/30) between line items within or between departments or among programs. Transfers greater than \$22,083, require amendments which change the adopted Budget in total, or amendments requiring the use of Unappropriated Fund Balance, require Town Commission approval.

The occurrences which cause an overage in the departmental line items are communicated on a regular basis to the Town Manager by Department Heads and Finance staff. In some circumstances, the Town waits until the close of the year end to finalize the process.

Based on the criteria above, the requested budget amendments are detailed below:

The Fire Department was awarded a WCIND grant in the amount of \$32,231 on December 19, 2019 for outboard motors and other equipment. The remaining balance on the grant of \$344.50 was extended and available for use during FY22 and expended on boat equipment.

Resolution 2022-23 reestablishes the grant revenue and expenditures budget lines needed to record the transaction.

**Fund 113 Miscellaneous Grant Fund**

<b>Account number</b>	<b>Account Description</b>	<b>Increase (Decrease)</b>
113-20-20-337.2003-20FDWCI	Other Grants – WCIND-Fire	\$344.50
113-20-20-552.5216-20FDWCI	Minor Equipment	\$344.50

The Police Department was awarded an Accreditation Program Grant in FY22 from the Barancik Foundation which included funds for accreditation, training, policy development and technological upgrades. The Police Department purchased car cradles using Law Enforcement Forfeiture funds in FY21 that are reimbursable under this grant.

Resolution 2022-23 transfers Barancik Foundation funds from the Miscellaneous Grant Fund to the Law Enforcement Forfeiture Fund to reimburse for the expenditures in the amount of \$7,933 shown below.

**Fund 113/111 Miscellaneous Grant Fund/Law Enforcement Forfeiture**

<b>Account number</b>	<b>Account Description</b>	<b>Increase (Decrease)</b>
113-20-19-581.0111-PDBRNCK	IF Transfer/ LETF Fund	\$7,933
111-00-19-381.0113	IF Transfer/ Misc. Grant Fund	\$7,933

As of this report date there were no other Funds or Departments requiring amendments, however, the Finance Department continues to process invoices and make accruals for the audit. Additional amendments may be required as a result of the year-end audit adjustments.

**Staff Recommendation**

Pass Resolution 2022-23.

**Attachments**

Resolution 2022-23 (Available in Town Clerk's Office)

**End of Agenda Item**