

M E M O R A N D U M

To: Tom Harmer, Town Manager
From: Sue Smith, Finance Director
Report date: November 9, 2022
Meeting date: December 5, 2022
Subject: Resolution 2022-25, Amending the FY23 General Fund, Water and Wastewater Fund, and Building Fund Adopted Budgets, to Carryover Open Purchase Orders (POs) from FY22

Recommended Action

Pass Resolution 2022-25.

Background

The Town Charter requires that every appropriation, except an appropriation for a capital expenditure, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered (amounts committed, but unspent).

As part of our annual housekeeping of the Budget for year-end close, we review all the accounts to determine where transfers may be required to balance the FY22 Budget. Open purchase orders are reviewed to determine what needs to be carried over to the FY23 Budget.

The Financial Accounting System (BS&A) has an automated process at year-end close, which will amend the FY23 Operating Budgets, by increasing the line items for all open purchase orders that have not been liquidated or completed in the prior year. This Resolution provides for Town Commission authorization and an audit trail approving the automated budget amendment.

General Fund. Resolution 2022-25, increases the General Fund Budget for FY23 in the following Departments, as shown in Exhibit A, by \$47,027.68 for open purchase orders at September 30, 2022:

Finance

Vendor	Description	Amount
Robert Half	Contract Labor	\$4,620.00

The Finance Department contracted with Robert Half accounting services to assist with a special project in the development of fixed asset internal control procedures, tagging of capital assets and training departments. The work overlapped fiscal years due to Hurricane Ian.

I.T. Department

Vendor	Description	Amount
Software House Intl	Conditional Access for Two Factor Authentication	\$9,062.70
Avixum Inc	Backup solution	\$5,712.82
Total	I.T. Department Budget Increase	14,775.52

The I.T. Department is requesting the carryover of two PO's issued during FY22. Conditional access, ordered on September 30, 2022, is part of two factor authentication for the Town and is being procured through Software House Intl. Avixum, which was ordered on August 3, 2022, has not invoiced for the renewal of our backup solution for all internal and cloud applications.

General Services

Vendor	Description	Amount
Aptim	Sea Level Rise Phase 3	\$3,336.06

Aptim was originally engaged in 2018 for an assessment to address sea level rise and recurrent flooding. To date, we have issued four purchase orders/work assignments, each addressing specific tasks of the assessment. The balances shown above are amounts owed on the purchase order for the completion of Phase 3 tasks.

Police

Vendor	Description	Amount
Motorola Solutions	Mobile Radio for Chief's vehicle	\$5,427.18

The Mobile Radio for the Chief's vehicle was ordered and delayed due to supply chain issues.

Fire

Vendor	Description	Amount
Motorola Solutions	Mobile Radios and Installation	\$13,868.92

The purchase and installation of radios for the Fire Chief vehicle and the new Battalion vehicle is delayed because we have not received the vehicles as planned. Once the vehicles arrive, the radios will be installed.

Public Works

Vendor	Description	Amount
George F. Young	Stormwater Review for Courtney's Lo-Key	\$5,000.00

George F. Young has been contracted to perform a stormwater review through Work Assignment WA2022-01 on August 15, 2022. The cost of this service is a billable service and will be reimbursed during FY23.

Water and Wastewater Fund. Resolution 2022-25, increases the Water and Wastewater Fund Budget for FY23 in the following Department as shown in Exhibit A by \$7,100.00 for an open purchase order issued on September 26, 2022:

Wastewater Department

Vendor	Description	Amount
Pinnacle Central Co Inc	25KW Portable Generator Repair	7,100.00

The Public Works Director requests the carryover of the above FY22 purchase order balance for a generator repair. The Purchase Order was issued for the repair and the alternator was placed on back order.

Staff Recommendation

Pass Resolution 2022-25.

Attachments

- A. Resolution 2022-25
- B. Exhibit A, Open Purchase Order Listing

RESOLUTION 2022-25

A RESOLUTION AMENDING THE ADOPTED BUDGET OF THE TOWN OF LONGBOAT KEY, FLORIDA, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; TRANSFERRING FUNDS FROM GENERAL FUND BALANCE TO GENERAL FUND DEPARTMENT BUDGETS FOR ENCUMBERED, UNSPENT PURCHASE ORDERS OPEN AS OF SEPTEMBER 30, 2022; TRANSFERRING FUNDS FROM WATER AND WASTEWATER FUND BALANCE TO UTILITY DEPARTMENT BUDGETS FOR ENCUMBERED, UNSPENT PURCHASE ORDERS OPEN AS OF SEPTEMBER 30, 2022; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Article V, Section 10, of the Town Charter requires that every appropriation, except an appropriation for a capital expenditure, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered; and

WHEREAS, the Town desires to amend the General Fund Budget to account for open purchase orders as of September 30, 2022, that were encumbered, but unspent and move them forward to the fiscal year 2023 budget; and

WHEREAS, the Town desires to amend the Water and Wastewater Fund Budget to account for open purchase orders as of September 30, 2022, that were encumbered, but unspent and move them forward to the fiscal year 2023 budget; and

WHEREAS, open Purchase Orders for each of the above described Funds are listed in Exhibit A, attached herein; and

WHEREAS, the Town's Financial Accounting System, automatically amends the new year's budget for any Purchase Orders that have not been liquidated or completed; and

WHEREAS, this Resolution serves to provide the Town Commission's authorization and an audit trail relating to the Budget amendments more specifically set forth herein; and

WHEREAS, there are sufficient fund balance reserves in the respective Funds for these encumbrances; and

WHEREAS, Article V, Section 9(d), of the Town Charter provides that the Town Commission may authorize such transfers and supplemental appropriations.

NOW, THEREFORE, be it resolved by the Town Commission of the Town of Longboat Key, Florida, that:

SECTION 1. The above Whereas clauses are true and correct, are hereby ratified and confirmed, and fully incorporated by reference.

SECTION 2. The Adopted Budgets of the designated Funds referenced above of the Town of Longboat Key for the fiscal year beginning October 1, 2022, and ending September 30, 2023, as adopted pursuant to Resolution 2022-15 are hereby amended.

SECTION 3. The Town Commission hereby increases the fiscal year 2023 General Fund budget a total of Forty-Seven Thousand Twenty-Seven Dollars and 68/100 dollars (\$47,027.68), as detailed on Exhibit A.

SECTION 4. The Town Commission hereby increases the fiscal year 2023 Water and Wastewater Fund budget a total of Seven Thousand One Hundred Dollars and 00/100 dollars (\$7,100.00), as detailed on Exhibit A.

SECTION 5. If any section, subsection, sentence, clause, or provision of this Resolution is held invalid, the remainder of the Resolution shall not be affected.

SECTION 6. This Resolution shall become effective immediately upon adoption.

Passed, following public hearing, by the Town Commission of the Town of Longboat Key on the 5th day of December, 2022.

Kenneth Schneier, Mayor

ATTEST:

Trish Shinkle, Town Clerk

Attachment:
Exhibit "A": Open Purchase Order Listing

Exhibit A- Open Purchase Order Listing

General Fund

PO#	Department	Account	Vendor	Description	Increase
22-01166	Finance	001-10-14-531-3104	Robert Half International	Contract Labor	\$4,620.00
22-01192	I.T.	001-10-15-531.3104	Software House Intl	Conditional Access-Two Factor Authentication	\$9,062.70
22-01150	I.T.	001-10-15-546.4605	Avixum Inc	Backup solution	\$5,712.82
22-01074	General Services	001-10-30-531.3104-SEA-LVL	Aptim Environmental	Sea Level Rise Ph 3 Study	\$3,336.06
22-01168	Police	001-20-19-564.6403	Motorola Solutions	Mobile Radio – Chief Vehicle	\$5,427.18
22-01042	Fire	001-20-20-564.6403-FDRADIO	Motorola Solutions	Mobile Radio – Chief and Battalion Vehicles	\$13,868.92
22-01159	Public Works	001-30-22-531.3104-BILLABL	George F. Young	Stormwater Review-Billable	\$5,000.00
Total General Fund					\$47,027.68

Water and Wastewater Fund

PO#	Department	Account	Vendor	Description	Increase
22-01182	Wastewater	401-30-53-546.4604	Pinnacle Central Co Inc	Generator Repair	\$7,100.00
Total Water and Wastewater Fund					\$7,100.00

End of Agenda Item