

**TOWN OF FOREST HEIGHTS  
RESOLUTION 13-24**

**A RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF FOREST  
HEIGHTS AMENDING THE BUDGETED AMOUNTS FOR THE TOWN'S FISCAL  
YEAR 2022 AND FISCAL YEAR 2023 ANNUAL AUDITS**

Introduced By: Troy Barrington Lilly, Mayor

WHEREAS, the Mayor and Council passed Emergency Ordinance 03-23 on June 9, 2023, approving the Fiscal Year 2023-24 Budget for The Town of Forest Heights (the "Town"); and

WHEREAS, Section 33-46 of the Town Charter requires that no public money may be expended without having been appropriated by the Council; and

WHEREAS, Section 33-48 of the Town Charter requires that during any budget year no officer or employee of Town shall expend or contract to expend any money or incur any liability which by its terms involves the expenditure of money for any purpose, in excess of the amounts appropriated for or transferred to that general classification of expenditure; and

WHEREAS, Maryland State Law requires all counties, incorporated municipalities, and special taxing districts to conduct an annual audit. All audit reports must be filed with the Office of Legislative Audit, in the Department of Legislative Services; and

WHEREAS, the Mayor and Council finds that relief from the federal single audit requirements has been granted for some small governments that are not accustomed to such audits but would have needed them because of unprecedented government funding in the wake of the COVID-19 pandemic and there is an exemption to the federal single audit requirement; and

WHEREAS, the Mayor and Council further finds that according to AICPA Report dated 1/18/23, entitled "Engagement Alternatives to Single Audits Relevant to Pandemic Funding," due to the Town's audit submission timing issues should an eligible client select this exemption option, the report is due the earlier of 30 calendar days after receipt of the auditor's report(s) or nine months after the end of the audit period..." therefore, the Town is unable to use this option and must complete a federal single audit for the fiscal year.

Now, THEREFORE BE IT RESOLVED, the Town will amend the FY23/24 Budget to appropriate funding to engage and compensate Francis DeSalvo, CPA for FY21/22 and FY22/23 audit services and to modify the scope of the audits to include additional services required by the Single Audit Act.

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**Amendments to the FY23/24 Budget Amounts and Itemized Lines**

Account Title	Line Item	Current Budgeted	Adjustment	New Budgeted
<b>Line Item Amendments</b>				
Increase:				
Other Revenues-Transfer Unassigned Fund Balance	6085	61,360	40,000	101,360
Increase:				
Finance Department-Audit Expenses	9006-7023	20,000	40,000	60,000
<i>Memo: To appropriate funding for the Town's FY22 and FY23 Audits.</i>				
Increase:				
ARPA-Single Audit Expenses	9011-8200.8	-	5,000	5,000
Decrease:				
ARPA-Revenue Replacement	9011-8200.7	588,530	(5,000)	583,530
<i>Memo: To reallocate funding for Town's FY22 and FY23 Audits, related to the compliance requirements of utilizing Federal funding.</i>				

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Account Title	Line Item	Current Budgeted Amount	Adjustment	New Budgeted Amount
<b>Summary of Changes FY24 Budget</b>				
<b>General Fund Revenues</b>				
Taxes	4000	\$1,850,625	\$ -	\$1,850,625
Licenses and Permits	4010	14,800		14,800
Fed State and County	4020	2,969,426		2,969,426
Cable	4040	61,500		61,500
Fines and Forfeitures	4050	3,630,000		3,630,000
Other Revenues	4080	717,805	40,000	757,805
<b>Total Revenues</b>		<b>9,244,156</b>	<b>\$ 40,000</b>	<b>\$9,284,156</b>
<b>General Fund Expenses</b>				
Town Council	9001	\$ 80,800	\$ -	\$ 80,800
Office of the Mayor	9002	30,400		30,400
General Government	9003	1,013,863		1,013,863
Town Administrator	9004	193,698		193,698
Town Clerk	9005	79,120		79,120
Town Treasurer	9006	183,263	40,000	223,263
Public Safety	9007	2,168,856		2,168,856
Automated Enforcement	9008	1,373,593		1,373,593
Public Works	9009	753,592		753,592
Youth & Comm. Outreach	9010	1,132,500		1,132,500
ARPA	9011	689,300		689,300
Debt Service	9013	253,161		253,161
Capital Improvement	9015	1,218,010		1,218,010
Restricted Grants	9014	74,000		74,000
<b>Total Expenses</b>		<b>\$9,244,156</b>	<b>\$ 40,000</b>	<b>\$9,284,156</b>

BE IT FURTHER RESOLVED, that this Resolution shall take effect immediately upon passage. PASSED this    day of April 2024.

APPROVED: By Resolution of the Town Council of The Town of Forest Heights, Maryland.

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ROLL CALL VOTE

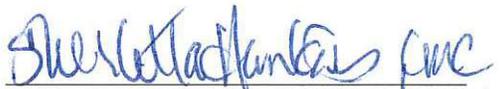
YEA/NAY/ABSTAIN/ABSENT

LILLY	<u>yea</u>
BROWNSON	<u>yea</u>
NOBLE	<u>yea</u>
MCDONALD	<u>Absent</u>
HINES	<u>yea</u>
LITTLE	<u>Absent</u>
KENNEDY	<u>yea</u>

I HEREBY CERTIFY that the above Resolution No. 13-24 was passed by the required yea and nay vote of the Mayor and Council of Forest Heights on the 1 day April 2024.

ATTEST:

THE TOWN OF FOREST HEIGHTS,  
MARYLAND

  
Sherletta Hawkins, CMC Town Clerk

By:   
Troy Barrington Lilly, Mayor

By:   
Jamilah C. McDonald, Council President

CERTIFICATION

I, hereby certify, as the duly appointed Town Clerk of the Town of Forest Heights, Maryland, that on April 1, 2024, with 5 Aye votes and 0 Nay, 0 Abstain votes, the aforesaid Resolution 13-24 passed.

  
Sherletta Hawkins, CMC, Town Clerk