

**ADDITIONAL MATERIAL
REGULAR MEETING**

JUNE 7, 2022

**SUBMITTED AT THE REQUEST OF
OFFICE OF THE COUNTY AUDITOR**



Office of the County Auditor

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Advisory No. 246

Date: June 2, 2022

To: Honorable Mayor and Board of County Commissioners

From: Robert Melton, County Auditor

A handwritten signature in blue ink, appearing to read "RM", is placed next to the name Robert Melton.

Subject: Estimated Financial Impact of Proposed Charter Amendment on the 2022 General Election Ballot – Office of Broward County Mayor (Moskowitz Proposal)

As required by the Charter of Broward County (Article XI, Section 11.09), we estimated the projected financial impact of the proposed Broward County Charter amendment set forth for voter consideration at the 2022 General Election. Our objective was to prepare a financial impact statement estimating the increase or decrease in revenues or costs to the County resulting from the approval of the proposed Charter amendment. This Advisory Memorandum does not represent an audit or attestation conducted pursuant to government auditing standards.

To estimate the financial impact of the proposed Charter amendment, we consulted with appropriate County staff, the County Attorney's Office, and developed assumptions relative to the amendment requirements.

The financial impact analysis and statement contained in this Advisory Memorandum contemplate only the required and determinable activities of the proposed Charter amendment. For example, the ascertainable costs of creating, staffing, and operating an entity created by a proposed Charter amendment have been considered. However, hypothetical, contingent, and uncertain future financial impacts have not been considered. As is typical when preparing financial estimates, we developed assumptions and used comparative data, where possible, to determine financial impact. The use of assumptions is necessary because most proposed Charter amendments only provide a general mandate to the County and do not dictate the method of implementation to be used by the County. Thus, we consulted with appropriate County staff to develop assumptions pertaining to the County's implementation of the proposed Charter amendment.

Additionally, our estimates are limited to the financial impacts the proposed Charter amendment will have on the Board of County Commissioners, the County's departments, agencies, offices, and the County's budgetary obligations to constitutional officers.

Background

The Charter of Broward County, effective January 1, 1975, is the central document that defines the duties, responsibilities, and general structure of Broward County government. Any proposed change(s) to the Charter must be approved by the voters of Broward County. Charter changes may be proposed to the voters by the Board of County Commissioners, the Charter Review Commission, or through an initiative of the people.

Proposed Charter Amendment: Office of Broward County Mayor

Ballot Question:

"Amends the Broward County Charter to create a new Office of Mayor, with the Mayor being elected at large starting in 2024. Among other powers prescribed by the Broward County Charter, the Mayor shall be the County's ceremonial head and shall have certain emergency management powers as delineated by the Charter, but shall not be a member of the County Commission. The prior position of Mayor shall be retitled as "Chair." (Vote "Yes" for approval; vote "No" for rejection).

Financial Impact Statement:

It is estimated that this amendment will have a financial impact to Broward County of an additional cost of approximately \$825,000.

Amendment Requirements:

The Amendment, if approved by County voters, would change the Office of Mayor from being Commissioner-elected on an annual basis to being elected countywide for a four-year term beginning November 2024. The Mayor shall be the County's ceremonial head and shall have certain emergency management powers as delineated by the Charter, but shall not be a member of the County Commission. The Mayor's salary shall be the same as the salary of the Broward County Sheriff.

Assumptions/Expectations:

- A. The newly created office will be staffed with four positions, which is one more (33%) than the current number of budgeted positions for each of the current Board of County Commissioner Offices.
- B. The newly created office will have an operating budget that is 33% more than each Board of County Commissioner Office.
- C. The newly created office will require an additional \$10,000 to the shared County Commission business travel budget which is currently \$90,000 in total for all nine Board of County Commissioner Offices.
- D. One-time capital cost of office and equipment is not significant relative to the ongoing annual cost.

Revenue/Cost Estimates:

We estimated staffing and employee benefits cost based upon the current budgeted rate of positions within each Board of County Commissioner Offices as provided by the Office of Management and Budget.

cc: Monica Cepero, County Administrator
Andrew Meyers, County Attorney