



Office of the County Auditor

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December 14, 2021

Advisory No. 226

To: Honorable Mayor and Board of County Commissioners
From: Robert Melton, County Auditor 
Subject: Estimated Financial Impact of Proposed Charter Amendment on the 2022 General Election Ballot

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. Had we conducted an audit, we may have identified additional findings and concerns.

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

The financial impact analysis and statement contained in this Advisory Memo 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: AMENDS COUNTY CHARTER TO BE CONSISTENT WITH CONSTITUTIONAL AMENDMENT AND SPECIAL LAW REGARDING COUNTY OFFICES

Ballot Question:

Amends the County Charter to make it consistent with a 2018 amendment to the Florida Constitution, which eliminated the County Charter's authority to abolish or transfer the duties of county offices, and to a Special Law, Chapter 2020-194 of the Laws of Florida, which the County's voters approved in 2020. (Vote "Yes" for approval; vote "No" for rejection).

Financial Impact Statement:

It is estimated that this amendment will have no financial impact to Broward County.

Amendment Summary:

Since 1975, the County Charter has abolished the Office of Tax Collector and transferred certain powers from the Clerk of the Circuit Court (Clerk) to the County (ex officio clerk, auditor, recorder, and custodian of County funds). In 2018, an amendment to the Florida Constitution ("Amendment 10") removed the ability of a county charter to abolish constitutional offices and transfer the powers to another office. However, pursuant to a special law approved by the County's voters in 2020, the County will retain most of the Clerk's nonjudicial functions, notwithstanding Amendment 10, except that the recording power will revert to the Clerk. The proposed Charter amendment would amend the County Charter to ensure consistency with the Florida Constitution and Special Law.

Amendment Requirements:

The amendment to the County Charter would not place requirements on Broward County that result in a financial impact.

Assumptions/Expectations:

Any fiscal impact for reestablishing the Office of Tax Collector and transferring the recording power back to the Clerk results from the State of Florida Constitutional Amendment and not the County Charter amendment.

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Revenue/Cost Estimates:

No financial impact.

cc: Bertha Henry, County Administrator
Andrew Meyers, County Attorney
Monica Cepero, Deputy County Administrator