Broward County

Legislation Text

File #: 22-451, **Version:** 1

Broward County Commission Regular Meeting
Director's Name: Norman Foster
Department: Office of Management and Budget

Information

Requested Action
A. MOTION TO ADOPT supplemental budget Resolution within the General Fund and the Broward Municipal Services District Fund in the amount of $52,323,491 to adjust the fund balance and other budgeted revenues and to appropriate funds for other commitments.

(Per the Tuesday Agenda Memorandum, the Board's consideration of item will be based on the substitute resolution distributed as Additional Material.)

ACTION: (T-10:47 AM) Approved Resolution Nos. 2022-166 to 2022-167 as amended with Public Hearing Additional Material 28-A, dated May 10, 2022, submitted at the request of Office of Management and Budget. Commissioner Furr suggested an explanatory narrative be provided for budget transfer items. (Refer to minutes for full discussion.)

VOTE: 8-0. Commissioner Bogen voted in the affirmative telephonically. Commissioner Geller was not present.

B. MOTION TO ADOPT supplemental budget Resolution within the County Transportation Trust Fund in the amount of $12,528,904 to adjust the fund balance and other budgeted revenues and to appropriate funds for other commitments.

ACTION: (T-10:47 AM) Approved Resolution Nos. 2022-168 to 2022-172. Commissioner Furr suggested an explanatory narrative be provided for budget transfer items. (Refer to minutes for full discussion.)

VOTE: 8-0. Commissioner Bogen voted in the affirmative telephonically. Commissioner Geller was not present.

Why Action is Necessary
Supplemental budgets are required whenever existing revenue sources are increased or decreased, resulting in a change to the total appropriations of a fund.

What Action Accomplishes
The primary purpose of this supplemental budget is to recognize the difference between the preliminary fund balance and the current budgeted fund balance of each fund. This budget amendment also includes a number of proposed appropriations to address issues that have arisen

since the adoption of the Fiscal Year 2022 budget.

Is this Action Goal Related
No

Previous Action Taken
None

Summary Explanation/Background
Staff presents three supplemental budgets per year to the Board. The purpose of the second supplemental budget is primarily to reconcile the fund balances. This budget amendment also includes a number of proposed appropriations which are highlighted individually below.

THE OFFICE OF MANAGEMENT AND BUDGET RECOMMENDS APPROVAL OF THE FOLLOWING SUPPLEMENTAL BUDGET ACTIONS WITHIN THE GENERAL FUND, BROWARD MUNICIPAL SERVICES FUND, AND THE COUNTY TRANSPORTATION TRUST FUND.

GENERAL FUND (10010) - $51,818,473 - The audited fund balance for the General Fund is approximately $51.8 million above the currently budgeted amount and $14,923 is budgeted from a Resilient Environment grant for indirect costs the general fund. The transfer to the General Fund from the BSO Consolidated Dispatch Contract Fund is reduced by <$6,714> due to negative interest earnings attributable to a negative average daily balance for the fund in Fiscal Year 2021.

A total of $48,649,130 is transferred to the General Capital Outlay Fund for capital projects in future capital appropriations in the Fiscal Year 2023 through Fiscal Year 2027 capital program. Funding is added in the Office of Regional Emergency Services and Communications ($662,850) for the Next Generation Computer-Aided Dispatch project, funded by a reduction <$662,850> in the equipment maintenance budget in the Public Safety Applications section.

The details of the capital project appropriations are included in the Capital Funds Fiscal Year 2022 Second Supplemental Budget agenda item. $10,576 is transferred to the Community Partnerships - Homeless Services Fund to offset a negative fund balance. $421,375 is transferred to the Animal Care Trust Fund to recognize revenue from tag sales in the appropriate fund.

Beyond the transfers to and from the General Fund, the following items are the other budget amendments within the General Fund. The Property Appraiser's budget is increased by $2,475 to reflect the county's share of the budget approved by the Florida Department of Revenue. The budget for the Supervisor of Elections is increased by $354,690 for branch office staffing ($62,400) and prior year commitments ($292,290).

The budget of the Office of Regional Emergency Services and Communications is increased by $422,428 for generator tie-down costs ($125,749), 2022 Hurricane Season generator rentals at the special-needs emergency shelters ($95,180), and for purchase of security software for the Public Safety Intranet ($201,499).

In addition, $70,456 is appropriated to the Office of Economic and Small Business Development for costs related to the 2021 and 2022 Florida International Trade and Cultural Expos.

The Finance and Administrative Services budget is increased by $712,634, which includes $200,000 in Human Resources/Learning and Organizational Development for Situational Leadership training, $94,435 for other training resources and $418,199 in Enterprise Technology Services/Assigned Cost for software services.

The Libraries Division budget is increased by $154,391 for incremental increases in the agreement with Nova Southeastern University for the joint use library. The budget for Parks and Recreation is increased by $40,000 for costs for a study to determine the value of naming rights for the Central Broward Park & Broward County Stadium. The budget for Resilient Environment is increased by $14,830 for computer hardware for reimbursement of refunded equipment purchased in the prior fiscal year.

The Non-Departmental budget is increased by $200,000 for one-time funding to Junior Achievement in Fiscal Year 2022 and also is increased by $765,488 to reappropriate the remaining amounts of transfers initially budgeted in Fiscal Year 2021 as matching funds for various grants as those grants span multiple Fiscal Years.

BROWARD MUNICIPAL SERVICE DISTRICT (BMSD) FUND (10015) - $505,018 - $12,600 is budgeted for contract increases associated with crossing guards in the BMSD and the remaining funds of $492,418 are appropriated to reserve for revenue stabilization.

COUNTY TRANSPORTATION TRUST FUND (11505) - $2,857,213 - Budgeted fund balance is adjusted, and additional funds are appropriated to the reserve.

CONSTITUTIONAL GAS TAX FUND (11510) - $783,603 - Additional fund balance is appropriated as transfers to the Streets and Highways Capital Fund ($381,746) and the Constitutional Gas Tax Capital Fund ($401,857).

ROAD IMPACT FEE FUND (11515) - $4,880,148 - This action appropriates the fund balance attributable to Road and Transit Impact Fees collected in prior fiscal years to reserves for future capital projects.

LOCAL OPTION GAS TAX FUND (11520) - $2,595,950 - Budgeted fund balance is adjusted and the transfer to Engineering Capital Outlay Fund is increased.

TRANSPORTATION CONCURRENCY FUND (11525) - $1,411,990 - Budgeted fund balance is adjusted, and additional funds are appropriated to reserve.

Source of Additional Information

Norman Foster, Director, Office of Management and Budget, (954) 357-6346

Fiscal Impact

Fiscal Impact/Cost Summary

The fiscal impact is detailed above in the Summary Explanation/Background section of the agenda item.