



Broward County

Legislation Text

File #: 20-344, Version: 1

Broward County Commission Regular Meeting

Director's Name: Norman Foster

Department: Office of Management and Budget

Information

Requested Action

MOTION TO ADOPT supplemental budget Resolution No. 2020-132 within the General Fund in the amount of \$36,821,120 to adjust the fund balance and other budgeted revenues and to appropriate funds for other commitments.

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 adjust the budgeted fund balance in order to correspond to the audited fund balance. This budget amendment also includes a number of proposed appropriations to address issues that have arisen since the adoption of the Fiscal Year 2020 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 adjust the budgeted fund balance to correspond to the audited amount. 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.

The audited fund balance for the General Fund is approximately \$36.3 million above the currently budgeted amount. Other revenue adjustments are a transfer of \$105,200 from the Consolidated Dispatch Fund from interest earned in that fund during Fiscal Year 2019 and a transfer of \$130,450 from the Mosquito Control State Fund to move the revenue to where it was spent during Fiscal Year 2019. A total of approximately \$32.4 million is transferred to the General Capital Outlay Fund, primarily to be reserved for future capital appropriations in the Fiscal Year 2021-Fiscal Year 2025 capital program. The details of the capital project appropriations are included in the Capital Funds

Fiscal Year 2020 Supplemental Budget agenda item.

Beyond the transfer to the General Capital Outlay Fund, the following items are the other budget amendments within the General Fund needed during Fiscal Year 2020. Funds transferred from Broward Sheriff's Office (BSO) Law Enforcement and Fire Rescue Contract Funds are appropriated to BSO indirect costs (\$213,921) based on an increase in the Pompano Beach law enforcement contract and the new fire rescue contract for Hallandale Beach. Funds are appropriated for Small Business due to an inflationary increase in the Greater Fort Lauderdale Alliance contract (\$5,090). Funding is re-appropriated (\$53,000) for budgeting system licenses that were encumbered in the prior Fiscal Year, and for additional software maintenance. Other appropriations include funds for Situational Leadership training costs (\$0.21 million); an increase in local match for health care services to alcohol and mental health service providers receiving funding from the Florida Department of Children and Families (\$0.25 million); inflationary contract increase in costs and materials provided in the agreement for Nova Southeastern University joint use library (\$0.22 million); appropriation of miscellaneous Libraries revenue for County library programs and materials (\$0.10 million); appropriation for Parks Division fleet services charges (\$35,000); grounds maintenance operating increase as provided as part of the agreement with US Soccer Champions Academy for use of Central Broward Regional Park's soccer fields (\$10,000); and for costs for a study to determine the value of naming rights for the Central Broward Regional Park (\$40,000). Funds are re-appropriated for prior year non-departmental professional services commitments (\$52,487) and for patent attorney costs for Mosquito Control (\$62,000). In Non-Departmental \$4,000,000 is appropriated for potential COVID-19 expenses.

The following items are for reconciliation and adjustment of non-departmental transfers from the General Fund: the prior year transfer to the Homeless Services Fund exceeded actual expenses and is adjusted by <\$1.1 million>; the Broward Addiction Recovery Center (BARC) grant match transfer is adjusted by <\$0.37 million> and budgeted as direct spending instead of a transfer; the re-appropriation of remaining prior year budgeted transfers for match to various grant funds is adjusted by (\$0.38 million); and the transfer to the Value Adjustment Board (VAB) fund is adjusted by <\$0.13 million> due to the prior year transfer exceeded the actuals.

Source of Additional Information

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Fiscal Impact

Fiscal Impact/Cost Summary

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