



# Broward County

## Legislation Text

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File #: 20-346, Version: 1

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### **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 Nos. 2020-169 through 2020-187 within the Special Revenue Funds in the amount of \$257,968,508 to adjust the fund balance and other budgeted revenues and appropriate funds to reserves and 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 appropriation 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 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 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 amounts. 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 SPECIAL REVENUE FUNDS.

BSO LAW ENFORCEMENT CONTRACTS FUND (11015) - \$5,369,425 - Budgeted fund balance is adjusted (\$4,961,656) and is transferred to the General Trust Fund for Other Post Employment Benefits. An increase to the contract for Law Enforcement services between BSO and the City of Pompano Beach for additional personnel is budgeted (\$407,769).

BSO FIRE RESCUE CONTRACTS FUND (11020) - \$20,457,360 - Budgeted fund balance is adjusted (\$7,615,443) and is transferred to the General Trust Fund for Other Post Employment Benefits. An increase to the Broward County Aviation contract (\$1,823,460.53) for the addition of personnel is appropriated, as well as budgeting for the new City of Hallandale Fire Rescue contract starting in Fiscal Year 2020 (\$11,018,456).

WATER CONTROL DISTRICT TWO FUND (11105) - \$2,480 - Budgeted fund balance is adjusted and appropriated to reserves.

COCOMAR WATER CONTROL DISTRICT FUND (11110) - \$71,250 - Budgeted fund balance is adjusted and appropriated to reserves.

WATER CONTROL DISTRICT THREE FUND (11115) - <\$55,220> - Budgeted fund balance is adjusted and reserves reduced accordingly.

WATER CONTROL DISTRICT FOUR FUND (11120) - \$14,740 - Budgeted fund balance is adjusted and appropriated to reserves.

AIR POLLUTION TRUST FUND (11205) - \$166,997 - Budgeted fund balance is adjusted and appropriated to reserves.

PARKS ENHANCED MARINE LAW ENFORCEMENT FUND (11210) - \$424,820 - Budgeted fund balance is adjusted and appropriated to reserves.

SHERIFFS LAW ENFORCEMENT TRUST FUND (11305) - \$2,033,490 - Budgeted fund balance is adjusted and appropriated to reserves.

CONVENTION CENTER AND VISITORS BUREAU FUND (11405) - \$1,645,287 - Budgeted fund balance and transfers are adjusted with the remainder appropriated to reserves.

CONVENTION CENTER FUND (11410) - <\$185,100> - Budgeted fund balance is adjusted and funds are transferred from reserves for an estimated increase in operational expenses at the Convention Center for the open period in Fiscal Year 2020 for maintaining the common areas, grounds, ASM staff costs and security (\$1.2 million).

TWO CENT TOURIST TAX REVENUE FUND (11415) - <\$20> - Budgeted fund balance is adjusted and the transfer to the Arena Debt Service fund is reduced accordingly.

FOUR CENT TOURIST TAX REVENUE FUND (11420) - <\$276,120> - Budgeted fund balance is adjusted and the transfer to the Convention and Visitor's Bureau fund is reduced accordingly.

COUNTY TRANSPORTATION TRUST FUND (11505) - <\$362,942> - Budgeted fund balance is adjusted and reserves reduced accordingly.

CONSTITUTIONAL GAS TAX FUND (11510) - \$666,310 - Additional fund balance is appropriated as transfers to the Streets and Highways Capital fund (\$150,000) and the Constitutional Gas Tax Capital fund (\$516,312).

ROAD IMPACT FEE FUND (11515) - \$3,816,740 - 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) - <\$477,760> - Budgeted fund balance is adjusted and the transfer to Engineering Capital Outlay fund is reduced accordingly.

TRANSPORTATION CONCURRENCY FUND (11525) - <\$584,170> - Budgeted fund balance is adjusted and reserves reduced accordingly.

SURTAX FUND (11600) - \$225,240,941 - Additional fund balance is appropriated to reserves for future Surtax capital projects. The Transit General Planning and Transit Comprehensive Operation Analysis projects are broken out into separate projects for tracking purposes.

**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.