



Broward County

Legislation Text

File #: 21-548, 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 Nos. 2021-165 - 2021-166 within the General Fund and the Broward Municipal Services District Fund in the amount of \$71,852,727 to adjust the fund balance and other budgeted revenues and to appropriate funds for other commitments.

(Item Numbers 31, 32, 33, 34 and 35 were heard and voted on concurrently.)

ACTION: (T-3:54 PM) Approved. (Refer to minutes for full discussion.)

VOTE: 9-0.

B. MOTION TO ADOPT supplemental budget Resolution Nos. 2021-167 - 2021-171 within the County Transportation Trust Fund in the amount of \$14,943,634 to adjust the fund balance and other budgeted revenues and to appropriate funds for other commitments.

(Item Numbers 31, 32, 33, 34 and 35 were heard and voted on concurrently.)

ACTION: (T-3:54 PM) Approved. (Refer to minutes for full discussion.)

VOTE: 9-0.

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 2021 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) - \$70,628,177 - The audited fund balance for the General Fund is approximately \$61.5 million above the currently budgeted amount. Other revenue adjustments are a reimbursement from the State of Florida to the Supervisor of Elections, estimated at \$8,831,200, for the cost of a special election to fill a U.S. House seat, which is appropriated to the Supervisor of Elections for those costs and \$598,000 for capital improvements which is funded from the commission reserve; a transfer of \$54,937 from the Consolidated Dispatch Fund from interest earned during Fiscal Year 2020; \$40,000 in donations from Florida Power and Light and the Florida Panthers hockey team, which are appropriated to the Office of Economic and Small Business Development for small business assistance; a transfer of \$24,300 from the Risk Management Fund, which partially funds a Human Resources office renovation; \$100,000 from the School Board, which is appropriated for library programs and materials pursuant to an agreement; \$10,000 from US Soccer Champions Academy for its use of Central Broward Regional Park's soccer fields, which, along with \$4,357 carried over from Fiscal Year 2020, is appropriated for grounds maintenance; and a transfer of \$87,565 from the Mosquito Control State Fund to move revenue received in Fiscal Year 2020 to the appropriate fund. A total of \$58,117,164 is transferred to the General Capital Outlay Fund to substantially fund the renovation and construction costs of the Supervisor of Election's new administrative offices and warehouse (\$38,117,164) and for future capital appropriations in the Fiscal Year 2022 through Fiscal Year 2026 capital program (\$20,000,000). The details of the capital project appropriations are included in the Capital Funds Fiscal Year 2021 Second 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. The Property Appraiser's budget is increased by \$2,040 to reflect a prior year adjustment. A total of \$304,988 is reappropriated to the Supervisor of Elections for costs incurred in Fiscal Year 2020 and paid in Fiscal Year 2021. Funds returned by the Broward Sheriff's Office that were not accounted for the first supplemental budget are appropriated to Sheriff's reserve for future capital outlay (\$62,305) and transferred to the General Trust Fund for Other Post-Employment Benefits (OPEB) (\$26,702).

The Office of the Medical Examiner and Trauma Services budget is increased by \$200,000 for third-party driving under the influence (DUI) testing. The budget of the Office of Regional Communications and Technology is increased by \$77,837 to purchase and install in-building coverage enhancement equipment for animal care and traffic engineering facilities to improve Local Government Radio System reception. In addition, \$400,000 is appropriated to the Office of Economic and Small Business Development for the Southern Opportunity and Resilience (SOAR) Fund and Flex Fund

loan programs to assist businesses and \$75,000 is reappropriated for community garden fencing in the Town of Pembroke Park.

The Human Resources budget is increased by \$90,000 for an office space renovation which is partially funded by a transfer from the Risk Management Fund. The Learning and Organizational Development budget is increased by \$200,000 to fund the third year of a four-year contract for Situational Leadership training. The Human Services budget is increased by \$490,384 to provide local matching funds for alcohol and mental health service providers who receive funding from the Florida Department of Children and Families.

The Libraries Division budget is increased by \$153,620 for incremental increases in the agreement with Nova Southeastern University for the joint use library. The budget for the Parks Division is increased by \$50,000 to fund an agreement with Nova Southeastern University to operate the Marine Environmental Education Center at the Carpenter House and a transfer of \$50,000 to Parks Target Range Fund is budgeted to cover a projected deficit in that fund.

The budget of the Environmental Planning and Growth Management Department is increased by \$17,317 for Metropolitan Planning Organization dues and \$27,636 is reappropriated for the purchase of a vehicle for Child Care Licensing and Inspections. The Mosquito Control budget is increased by \$45,600 for reappropriating the remaining balance for the patent attorney costs. The Non-Departmental budget is increased by \$162,000 for a donation to the School Board for Special Olympics transportation. The remaining amounts of transfers initially budgeted in Fiscal Year 2020 as matching funds for various grants are reappropriated in Fiscal Year 2021 as those grants span multiple fiscal years (\$555,989). Transfers are budgeted to the Libraries General Obligation Refunding Bond Fund (\$188,773) and Parks-Land Preservation General Obligation Bonds Fund (\$345,265) to meet debt service obligations.

BROWARD MUNICIPAL SERVICE DISTRICT (BMSD) FUND (10015) - \$1,224,550 - Additional fund balance is appropriated to reserve for revenue stabilization.

COUNTY TRANSPORTATION TRUST FUND (11505) - \$1,499,510 - Budgeted fund balance is adjusted and additional funds are appropriated to the reserve (\$1,283,210). In addition, unanticipated revenue from the sale of surplus equipment is appropriated for heavy equipment maintenance (\$216,300).

CONSTITUTIONAL GAS TAX FUND (11510) - \$1,333,754 - Additional fund balance is appropriated as transfers to the Streets and Highways Capital Fund (\$974,074) and the Constitutional Gas Tax Capital Fund (\$359,680).

ROAD IMPACT FEE FUND (11515) - \$4,503,395 - 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) - \$6,792,018 - Budgeted fund balance is adjusted and the transfer to Engineering Capital Outlay Fund is increased.

TRANSPORTATION CONCURRENCY FUND (11525) - \$814,957 - Budgeted fund balance is

adjusted and additional funds are appropriated to reserve.

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.