



# Broward County

## Legislation Text

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File #: 21-552, 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. 2021-172 - 2021-230 within the Special Revenue Funds in the amount of \$142,131,495 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 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 SPECIAL REVENUE FUNDS.

BUILDING CODE SERVICES SPECIAL PURPOSE FUND (10020) - \$541,733 - Budgeted fund balance is adjusted and additional funds are appropriated to reserve for rate stabilization.

TRANSIT FUND (10025) - \$3,428,259 - Budgeted fund balance is adjusted and additional funds are transferred to the Transit Capital Grant fund (\$120) to offset expenditures that occurred in Fiscal Year 2019 and remaining funds are appropriated to reserve for future capital outlay (\$3,428,139).

LAW LIBRARY FUND (10030) - <\$4,172> - Budgeted fund balance is adjusted and reserves are reduced accordingly.

BOARD OF RULES-APPEALS FUND (10035) - <\$12,288> - Budgeted fund balance is adjusted and reserves are reduced accordingly.

MOSQUITO CONTROL-STATE FUND (10040) - \$95,255 - Budgeted fund balance (\$87,565) is adjusted, and additional funds are transferred to the General Fund to reimburse where the expenses were incurred in Fiscal Year 2020. Budgeted revenue (\$7,690) is adjusted to match the contract between Florida Department of Agriculture and Consumer Services (FDACS) and Broward County for fiscal year 2021 and is appropriated to expenses.

LICENSING ELEVATOR REGULATORY FUND (10050) - <\$466,841> - Budgeted fund balance is adjusted, \$5,722 is transferred from the General Trust Fund, and reserves are reduced accordingly.

PARKS TARGET RANGE FUND (10055) - \$118,110 - Budgeted fund balance is adjusted (\$68,110), a transfer from the General Fund is budgeted (\$50,000), and those funds are appropriated for supplies.

CULTURAL SPECIAL PURPOSE FUND (10060) - \$ 346,697 - Budgeted fund balance is adjusted and funds are appropriated to cover contractual expenses from the prior year (\$137,704) and the remainder is budgeted in the reserve (\$208,993).

PUBLIC RECORDS MODERNIZATION FUND (10065) - \$26,273 - Budgeted Fund balance is adjusted and additional funds are appropriated to reserve.

E-911 FUND (10071) - \$788,827 - Budgeted fund balance is adjusted and additional funds are appropriated to reserve.

MANATEE PROTECTION FUND (10075) - \$481,279 - Budgeted fund balance is adjusted and additional funds are appropriated to reserve.

PAY TELEPHONE TRUST FUND (10080) - \$ 288,597 - Budgeted fund balance is adjusted and additional funds are appropriated to reserve.

COMMUNITY PARTNERSHIPS - HOMELESS SERVICES FUND (10085) - \$610 - Budgeted fund balance is adjusted and additional funds are appropriated to operational expenses.

TEEN COURT FEE FUND (10090) - \$166,444 - Budgeted fund balance is adjusted and additional funds are appropriated to reserve.

JUDICIAL TECHNOLOGY FEE FUND (10095) - \$603,677 - Budgeted fund balance is adjusted and additional funds are appropriated to reserve.

COURT FACILITY FEE FUND (10101) - \$348,766 - Budgeted Fund balance is adjusted and additional funds are appropriated to address increased office rental costs (\$336,665). The remainder of funds are appropriated to reserve (\$12,101).

COURT COST FUND (10105) - \$414,679 - Budgeted fund balance is adjusted and additional funds are appropriated to reserve.

LOCAL BUSINESS TAX FUND (10110) - \$75,462 - Budgeted fund balance is adjusted and additional funds are appropriated to professional services for increased costs.

ENVIRONMENTAL LICENSING AND BUILDING PERMITTING CONTRACTS FUND (10115) - \$163,742 - Budgeted fund balance is adjusted and additional funds are appropriated for fleet services (\$3,000) and vehicles (\$33,000) with the remaining funds appropriated to reserves.

ENVIRONMENTAL PLANNING AND COMMUNITY RESILIENCE FUND (10120) - <\$267,299> - Budgeted fund balance is reduced and reserves are reduced accordingly.

ENVIRONMENTAL AND CONSUMER PROTECTION CONTRACTS FUND (10125) - \$39,683 - Budgeted fund balance is adjusted and additional funds are appropriated to reserves.

EVERGLADES HOLIDAY PARK FUND (10130) - \$25,599 - Budgeted fund balance is adjusted and additional funds are appropriated to reserve.

BSO CONSOLIDATED DISPATCH FUND (10140) - \$54,937 - Budgeted fund balance is adjusted and additional funds are transferred to the General Fund.

HUMAN SERVICES CONTRACT FUND (10145) - \$136,011 - Budgeted fund balance for various Human Services contracts is adjusted and is transferred to the Contract Fund for appropriation as Human Services programs.

CONTRACT FUND (10146) - \$636,011 - A transfer from the Human Services Contract Fund is budgeted (\$136,011) for Human Services programs and \$500,000 is budgeted as a reimbursement for providing the dismantling racism training to BSO.

STREET LIGHTING DISTRICT FUND (10150) - \$12,303 - Budgeted fund balance is adjusted and additional funds are appropriated to reserve.

GRANT SURPLUS FUND (10155) - \$2,164,215 - Additional fund balance (\$1,585,384) and remaining grant balances transferred from BARC and Elderly and Veterans closed-out grants are budgeted (\$578,831). These funds are appropriated for continued support of the Broward Addiction Recovery Center (\$1,703,372) and Elderly and Veterans (\$460,843) programs.

DRIVER EDUCATION SAFETY TRUST FUND (10600) - \$229,529 - Budgeted fund balance is adjusted and budgeted payments to the School Board are increased based on the fiscal year 2020 actual fund balance.

ANIMAL CARE TRUST FUND (10605) - \$517,381 - Budget fund balance is adjusted and additional funds are appropriated to reserves for each of the four components that comprise this fund: Animal Care Sterilization Trust Fund (\$108,792), Adoption Trust Fund (\$117,535), Animal Care General Trust Fund (\$280,696), and Victims Trust Fund (\$10,358).

POLLUTION RECOVERY TRUST FUND (10610) - \$46,257 - Budgeted fund balance is adjusted and additional funds are appropriated to reserve.

IMPACT FEE SURCHARGE TRUST FUND (10620) - \$48,885 - Budgeted fund balance is adjusted and additional funds are appropriated to reserve.

BSO LAW ENFORCEMENT CONTRACTS FUND (11015) - \$323,831 - Budgeted fund balance is adjusted and transferred to the General Trust Fund for Other Post Employment Benefits (\$266,032). In addition, budget revenues and appropriations are increased for additional personnel services (\$51,231), operating (\$400), and capital outlay (\$6,168) as agreed upon between BSO and Cooper City.

BSO FIRE RESCUE CONTRACTS FUND (11020) - \$1,308,561 - Budgeted fund balance is adjusted and transferred to the General Trust Fund for Other Post Employment Benefits.

WATER CONTROL DISTRICT TWO FUND (11105) - <\$49,673> - Budgeted fund balance is adjusted and reserves reduced accordingly.

COCOMAR WATER CONTROL DISTRICT FUND (11110) - <\$25,424> - Budgeted fund balance is adjusted and reserves reduced accordingly.

WATER CONTROL DISTRICT THREE FUND (11115) - <\$105,607> - Budgeted fund balance is adjusted and reserves reduced accordingly.

WATER CONTROL DISTRICT FOUR FUND (11120) - <\$42,079> - Budgeted fund balance is adjusted and reserves reduced accordingly.

AIR POLLUTION TRUST FUND (11205) - \$34,908 - Budgeted fund balance is adjusted and funds are appropriated for replacement equipment.

AFFORDABLE HOUSING TRUST FUND (11215) - \$6,735,227 - Budgeted fund balance is adjusted and \$2,857,864 is transferred from the Affordable Housing Capital Fund, for the following items: \$45,000 for the Equality Park project, \$5,139,304 for future projects, and \$1,550,923 in remaining funds appropriated to reserves for future affordable housing projects.

PARKS ENHANCED MARINE LAW ENFORCEMENT FUND (11210) - \$101,404 - Budgeted fund balance is adjusted and appropriated to reserves.

SHERIFFS LAW ENFORCEMENT TRUST FUND (11305) - \$474,910 - Budgeted fund balance is adjusted and appropriated to reserves.

CONVENTION CENTER AND VISITORS BUREAU FUND (11405) - \$2,315,148 - Budgeted fund balance and transfers are adjusted and funds are appropriated to reserves.

CONVENTION CENTER FUND (11410) - \$2,383,416 - Budgeted fund balance is adjusted and the funds are transferred to the Tourist Development Capital Fund.

TWO CENT TOURIST TAX REVENUE FUND (11415) - <\$9,175> - Budgeted fund balance is

adjusted and the transfer to the Arena Debt Service fund is reduced accordingly.

FOUR CENT TOURIST TAX REVENUE FUND (11420) - <\$2,517,867> - Budgeted fund balance is adjusted and the transfer to the Beach Capital fund and Tourist Development Capital Fund is increased while the Convention and Visitor's Bureau fund is reduced accordingly.

SURTAX FUND (11610) - \$ 85,423,281 - Budgeted fund balance is adjusted and is funding a portion of renovations for OESBD (\$23,000), a transfer to Surtax Capital Fund (\$11,821,886) which funds public works capital projects and the remainder is reserved for the Port to Port and East West Connectors (\$47,268,265). A transfer from Surtax Capital is budgeted, which moves the municipal capital project budget to the Surtax Fund (\$26,310,130).

BROWARD REDEVELOPMENT PROGRAM FUND (30210) - \$104,140 - Budgeted fund balance is adjusted and reserves are increased accordingly.

AFFORDABLE HOUSING CAPITAL FUND (30215) - \$2,812,864 - Budgeted fund balance is adjusted and transferred to the Affordable Housing Trust Fund.

BROWARD BOATING IMPROVEMENT CAPITAL FUND (30220) - \$213,526 - Additional fund balance is appropriated to reserves for future capital projects.

PARKS IMPACT FEE TRUST FUND (30225) - \$345,467 - Budgeted fund balance is adjusted and additional funds appropriated to reserves.

PUBLIC ART AND DESIGN FUND (30231) - \$173,026 - Additional fund balance is appropriated in reserves for pooled future public art projects.

SURTAX CAPITAL FUND (35100) - \$12,672,360 - Budgeted fund balance is adjusted (\$840,474), a transfer from the Surtax Fund is budgeted (\$11,821,886) and revenue of \$10,000 is budgeted as cost share from the City of Fort Lauderdale to fund public works capital projects including sidewalks, mast arms, intersection improvements and bridges. The budget for the FY21 municipal projects is transferred to the Surtax Fund for accounting purposes (\$26,310,130).

TRANSIT NON-GRANT CAPITAL FUND (35120) - \$18,046,166 - Budgeted fund balance is adjusted and reserves are increased accordingly. A transfer to the Transit Grant Capital Fund is appropriated to fund a grant match (\$33,059).

TRANSIT GRANT CAPITAL FUND (39000) - \$33,179 - A transfer from the Transit Fund is budgeted (\$120) to offset expenditures that occurred in FY19 and a transfer from the Transit Non-Grant Capital Fund is budgeted (\$33,059) to increase the 2017 LONO grant match for buses and equipment.

BMSD SOLID WASTE FUND (47150) - \$293,300 - Budgeted fund balance is adjusted and reserves are increased accordingly. An increase in the payment to the City of Coconut Creek is appropriated for contract increases in the Solid Waste pickup they provide to Hillsboro Pines and Hillsboro Ranches (\$12,800).

WATER MANAGEMENT FUND (44700) - <\$223,330> - Budgeted fund balance and appropriations are adjusted and a payment to the City of Tamarac is budgeted for improvements to the Boulevards Community drainage and recharge pipes.

WATER MANAGEMENT FUND (10160) - \$0 - Approval of this agenda item by the Board creates this new fund 10160 to be used for Water Management starting in fiscal year 2021 as part of the Special Revenue Funds. At the end of fiscal year 2021 we will be closing out the current fund 44700.

BYRNE GRANT (70301) - \$9,360 - Funds are transferred from the General Fund and appropriated personnel services.

NANCY J COTTERMAN CHILDRENS ADVOCACY GRANT FUND (73030) - \$16 - Funds are transferred from the General Fund and appropriated program expenses.

SUBSTANCE ABUSE SERVICE GRANT (93024) - \$251,939 - Prior Year surplus grant funds are transferred to the Grant Surplus Fund for continued support of Broward Addiction Recovery Center programs.

**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.