



Broward County

Legislation Text

File #: 22-452, 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 within the Special Revenue Funds in the amount of \$121,964,082 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 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 SPECIAL REVENUE FUNDS.

BUILDING CODE SERVICES SPECIAL PURPOSE FUND (10020) - \$1,626,768 - Budgeted fund balance is adjusted and additional funds are appropriated to reserve for rate stabilization (\$1,261,738). A transfer from the Licensing, Elevator and Regulatory Fund is budgeted to pay for a portion of personnel costs associated with administration of both programs (\$365,030).

TRANSIT FUND (10025) - \$8,737,333 - Budgeted fund balance is adjusted, and additional funds are appropriated to reserve for future capital outlay (\$5,628,343) and for increased fuel costs (\$4,788,990). The reserve for fuel is reduced <\$1,680,000> to offset the increased fuel costs.

LAW LIBRARY FUND (10030) - <\$5,526> - Budgeted fund balance is adjusted, and reserves are reduced accordingly.

BOARD OF RULES-APPEALS FUND (10035) - \$1,044,529 - Budgeted fund balance is adjusted, and reserves are increased accordingly.

LICENSING ELEVATOR REGULATORY FUND (10050) - \$2,045,823 - Budgeted fund balance is adjusted, and additional funds are appropriated for the transfer to the Building Code Services Fund (\$365,030), vehicles (\$21,500), and the reserve for rate stabilization (\$1,659,293).

PARKS TARGET RANGE FUND (10055) - \$62,562 - Budgeted fund balance is adjusted, and additional funds are appropriated to reserve.

CULTURAL SPECIAL PURPOSE FUND (10060) - \$8,910 - Budgeted fund balance is adjusted, and additional funds are appropriated to reserve.

PUBLIC RECORDS MODERNIZATION FUND (10065) - \$239,527 - Budgeted fund balance is adjusted, and additional funds are appropriated to reserve.

E-911 FUND (10071) - <\$3,182,677> - Budgeted fund balance is adjusted, and reserves are reduced accordingly.

MANATEE PROTECTION FUND (10075) - <\$14,885> - Budgeted fund balance is adjusted, and reserves are reduced accordingly.

PAY TELEPHONE TRUST FUND (10080) - \$480,846 - Budgeted fund balance is adjusted, and additional funds are appropriated to reserve.

COMMUNITY PARTNERSHIPS - HOMELESS SERVICES FUND (10085) - \$0 - Budgeted fund balance is adjusted and the transfer from the General Fund is increased accordingly.

TEEN COURT FEE FUND (10090) - <\$12,432> - Budgeted fund balance is adjusted, and reserves are reduced accordingly.

JUDICIAL TECHNOLOGY FEE FUND (10095) - <\$13,461> - Budgeted fund balance is adjusted, and reserves are reduced accordingly.

COURT FACILITY FEE FUND (10101) - \$189,233 - Budgeted Fund balance is adjusted, and additional funds are appropriated to address increased office rental costs (\$27,610). The remainder of funds are appropriated to reserve (\$161,623). In addition, the South Regional Courthouse Traffic Courts & Chambers project is reduced and transferred to the following regional courthouse projects: the Chiller and AHU Replacement at the North Regional Courthouse (\$401,752); the fire system upgrade at the North Regional Courthouse (\$219,000); and the Atrium Window replacement at the North Regional Courthouse (\$681,000).

COURT COST FUND (10105) - <\$146,904> - Budgeted fund balance is adjusted, and reserves are reduced accordingly.

LOCAL BUSINESS TAX FUND (10110) - \$216,344 - Budgeted fund balance is adjusted, and additional funds are appropriated to reserves.

ENVIRONMENTAL PERMITTING CONTRACTS FUND (10115) - <\$111,748> - Budgeted fund balance is adjusted, and reserves are reduced accordingly.

NATURAL RESOURCES CONTRACTS FUND (10120) - \$71,964 - Budgeted fund balance is adjusted, and additional funds are appropriated to reserves.

CONSUMER PROTECTION CONTRACTS FUND (10125) - \$58,179 - Budgeted fund balance is adjusted, and additional funds are appropriated to reserves.

EVERGLADES HOLIDAY PARK FUND (10130) - \$0 - The fund's reserve for future capital outlay is reduced <\$37,000> and appropriated for equipment and fire suppression system costs (\$37,000).

BSO CONSOLIDATED DISPATCH FUND (10140) - <\$6,714> - Budgeted fund balance and the transfer to the General Fund are reduced due to negative interest earnings attributable to a negative average daily balance for the fund in Fiscal Year 2021.

HUMAN SERVICES CONTRACT FUND (10145) - \$0 - Budgeted fund balance for various Human Services contracts is adjusted and the transfer from the Contract Fund is increased accordingly. The Accounting Division is to close out this fund at the close of Fiscal Year 2022.

CONTRACT FUND (10146) - \$0 - A transfer to the Human Services Contract Fund is budgeted and a reduction is made to Human Services programs to offset this transfer.

STREET LIGHTING DISTRICT FUND (10150) - <\$1,030> - Budgeted fund balance is adjusted, and reserves are reduced accordingly.

GRANT SURPLUS FUND (10155) - \$2,083,522 - Additional fund balance (\$1,566,630) and remaining grant balances transferred from BARC and Elderly and Veterans closed-out grants are budgeted (\$516,892). These funds are appropriated for continued support of the Broward Addiction Recovery Center (\$1,677,386) and Elderly and Veterans (\$406,136) programs.

WATER MANAGEMENT FUND (10160) - <\$73,880> - Budgeted fund balance is adjusted, and the operating budget is reduced accordingly.

DRIVER EDUCATION SAFETY TRUST FUND (10600) - \$793,055 - Budgeted fund balance is adjusted and budgeted payments to the School Board are increased based on the fiscal year 2021 actual fund balance.

ANIMAL CARE TRUST FUND (10605) - \$886,549 - Budgeted fund balance, donations under \$10,000, and the Transfer from the General Fund are adjusted, and additional funds are appropriated to reserve for the Animal Care General Trust Fund (\$798,351) and for animal sterilization costs

(\$88,198).

POLLUTION RECOVERY TRUST FUND (10610) - \$322,722 - Budgeted fund balance is adjusted, and additional funds are appropriated to reserve.

IMPACT FEE SURCHARGE TRUST FUND (10620) - \$39,502 - Budgeted fund balance is adjusted, and additional funds are appropriated for computer hardware (\$19,000) and to reserve (\$20,502).

BSO LAW ENFORCEMENT CONTRACTS FUND (11015) - <\$135,204> - Budgeted fund balance is reduced by <\$5,727,071> and revenues attributable to Fiscal Year 2021 that were not received within 60 days of the end of the fiscal year are budgeted in Fiscal Year 2022 (\$4,951,370). Due to a change in BSO's accounting practices, these revenues were not credited to Fiscal Year 2021 as they had been in past years. To address the remaining deficit in the fund, the transfer to the General Trust Fund for Other Post Employment Benefits is reduced by <\$408,110>, bringing it to \$0 in Fiscal Year 2022, and \$367,591 is transferred from the General Trust Fund for OPEB to the fund. In Fiscal Year 2021, \$785,042 was transferred from this fund to the General Trust Fund for OPEB. In addition, budgeted revenues and appropriations are increased for additional personnel services (\$73,447), operating (\$7,326), and capital outlay (\$30,177) as agreed upon between BSO and Pompano Beach, for additional personnel services (\$253,815), operating (\$26,164), and capital outlay (\$47,979) as agreed upon between BSO and North Lauderdale, and for additional personnel services (\$15,600) as agreed upon between BSO and Oakland Park. Budgeted revenues and appropriations are decreased for personnel services <\$307,727> and increased for operating (\$8,725) and capital outlay (\$117,400) as agreed upon between BSO and Cooper City. Additionally, \$40,000 is transferred from personnel services to operating to cover operating costs for the contract with West Park/Pembroke Park through the end of the fiscal year and \$4,175 is transferred from operating to capital outlay within the contract with Oakland Park.

BSO FIRE RESCUE CONTRACTS FUND (11020) - \$823,613 - Budgeted fund balance is reduced by <\$4,927,099> and revenues attributable to Fiscal Year 2021 that were not received within 60 days of the end of the fiscal year are budgeted in Fiscal Year 2022 (\$5,656,109). The net increase in revenues is transferred to the General Trust Fund for Other Post-Employment Benefits. In addition, budgeted revenues and appropriations are increased for additional capital outlay (\$94,603) as agreed upon between BSO and Cooper City.

WATER CONTROL DISTRICT TWO FUND (11105) - \$20,270 - Budgeted fund balance is adjusted, and reserves reduced <\$139,730> to support pipe replacement along Sample Road (\$55,000) and to fund the district's share of costs associated with the County's Integrated Water Resource Plan (\$105,000).

COCOMAR WATER CONTROL DISTRICT FUND (11110) - \$588,726 - Budgeted fund balance is adjusted, and additional funds are appropriated to reserves (\$483,726) and to fund the district's share of costs associated with the County's Integrated Water Resource Plan (\$105,000).

WATER CONTROL DISTRICT THREE FUND (11115) - <\$168,070> - Budgeted fund balance is adjusted, and reserves reduced accordingly <\$168,070>. An additional <\$105,000> is appropriated from reserves to fund the district's share of costs associated with the County's Integrated Water Resource Plan (\$105,000).

WATER CONTROL DISTRICT FOUR FUND (11120) - <\$12,230> - Budgeted fund balance is adjusted, and reserves reduced accordingly <\$12,230>. An additional <\$105,000> is appropriated from reserves to fund the district's share of costs associated with the County's Integrated Water Resource Plan (\$105,000).

AIR POLLUTION TRUST FUND (11205) - \$88,465 - Budgeted fund balance is adjusted, and additional funds are appropriated to reserve.

PARKS ENHANCED MARINE LAW ENFORCEMENT FUND (11210) - <\$37,465> - Budgeted fund balance is adjusted, and reserves reduced accordingly.

AFFORDABLE HOUSING TRUST FUND (11215) - \$6,057,050 - Budgeted fund balance is adjusted and appropriated for future affordable housing projects (\$6,037,050). A transfer from the Affordable Housing Capital Fund is budgeted and appropriated to reserves (\$20,000) to make the necessary financial adjustments to close out the Capital Fund by September 30, 2022.

SHERIFFS LAW ENFORCEMENT TRUST FUND (11305) - \$1,129,270 - Budgeted fund balance is adjusted, and additional funds are appropriated to reserves.

CONVENTION CENTER AND VISITORS BUREAU FUND (11405) - \$5,868,473 - Budgeted fund balance and transfers are adjusted and funds are appropriated to reserves.

CONVENTION CENTER FUND (11410) - \$0 - Budgeted fund balance is adjusted and offsets a reduction to revenues from operations.

TWO CENT TOURIST TAX REVENUE FUND (11415) - <\$33,610> - Budgeted fund balance is adjusted and the transfer to the Arena Debt Service fund is reduced accordingly.

FOUR CENT TOURIST TAX REVENUE FUND (11420) - \$1,543,624 - Budgeted fund balance is adjusted, and additional funds are appropriated to reserve. The transfer to the Tourist Development Tax Revenue Bonds Debt Service fund is increased and the transfer to the Tourist Development Tax Capital fund is reduced accordingly.

SURTAX FUND (11610) - \$67,747,969 - Budgeted fund balance is adjusted and is primarily appropriated to the reserves for the Port to Port and East West Connector (\$67,747,969). A transfer to the Surtax Capital Fund (\$3,223,736) is budgeted to support transferring capital budget accounts to the Surtax Capital fund for accounting purposes and to offset the fund balance adjustment in that fund.

BROWARD REDEVELOPMENT PROGRAM FUND (30210) - \$161,026 - Budgeted fund balance is adjusted, and additional funds are appropriated for future redevelopment projects.

AFFORDABLE HOUSING CAPITAL FUND (30215) - \$20,000 - Budgeted fund balance is adjusted, and interest earnings are budgeted to transfer to the Affordable Housing Trust Fund to close out this fund by September 30, 2022.

BROWARD BOATING IMPROVEMENT CAPITAL FUND (30220) - \$296,961 - Budgeted fund balance is adjusted, and additional funds are appropriated to reserve.

PARKS IMPACT FEE TRUST FUND (30225) - \$552,169 - Budgeted fund balance is adjusted, and additional funds are appropriated to reserve (\$551,259) and for an increase to the fund's cost allocation (\$910).

PUBLIC ART AND DESIGN FUND (30231) - \$220,627 - Budgeted fund balance is adjusted, and additional funds are appropriated for pooled future Public Art programming.

SURTAX CAPITAL FUND (35100) - \$4,071,055 - Budgeted fund balance is adjusted \$847,319, and a transfer from the Surtax Fund is budgeted (\$3,223,736) to expense capital projects in this fund for accounting purposes. The Surtax Drainage project budget is adjusted <\$157,175> to account for a post-closing accrual recorded back to Fiscal Year 2021 and a reserve for future capital outlay is established (\$1,004,494).

TRANSIT NON-GRANT CAPITAL FUND (35120) - \$18,054,208 - Budgeted fund balance is adjusted, and additional funds are appropriated to reserve (\$18,219,655). An adjustment is made to the Lauderhill Transit Facility project budget to account for post-close expense accruals dated to Fiscal Year 2021 <\$165,447>. In addition, a reduction to the Copans demolition project <\$10,481> which is nearing completion is made to fund an increase in the electric bus infrastructure project at Copans (\$10,481).

TRANSIT GRANT CAPITAL FUND (39000) - <\$532,720> - The Fiscal Year 2013 Transit Capital Section 5307 grant is adjusted to reflect a propane fuel rebate (\$246,500) that was not appropriated previously. An adjustment to the Fiscal Year 2021 Transit Capital Section 5307 grant is made <\$779,220> to reflect compensation to the Federal Transit Administration for remaining useful life of obsolete fareboxes.

BMSD SOLID WASTE FUND (47150) - \$51,290 - Budgeted fund balance is adjusted, and additional funds are appropriated to reserve.

SAMHSA OCP FUND (70037) - \$60,474 - Funder approved carry over from year two to year three of the grant is budgeted and appropriated for services to youth, in the One Community Partnership 3 (OCP3) program, who experience serious emotional disturbance and those with early signs and symptoms of serious mental illness.

SUBSTANCE ABUSE SERVICE GRANT (93024) - \$190,000 - 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.

