



Broward County Commission Public Hearing

5.

Meeting Date: 03/08/2016

Director's Name: Kayla Olsen

Submitted By: Management
& Budget

Department: Management & Budget

Requested Action

MOTION TO ADOPT supplemental budget Resolution within the General Fund in the amount of \$27,485,650 to adjust fund balance and other budgeted revenues and appropriate the funds.

Why Action is Necessary

Supplemental budgets are required whenever existing revenue sources, such as fund balance, are increased or decreased and the change results in an increase or decrease in the bottom line of the 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.

Is this Action Goal Related

Previous Action Taken

None.

Summary Explanation/Background

Staff presents three supplemental budgets per year to the Board. This item, which is the second supplemental budget, is primarily for the purpose of reconciling the fund balances.

There are a variety of revenue adjustments in the general fund including the following: \$260,000 of additional auto tag collection fee revenue is budgeted to support the increased postage costs incurred for mailing of metal tags; \$225,000 is transferred from the General Capital Outlay Fund to fund budgeted building renovations at the Public Safety Complex so that BSO can undertake the project; \$1.5 million is transferred from the BSO worker's compensation reserve fund to increase the Fiscal Year 2016 BSO worker's compensation budget to fund estimated claim costs and third party administrative fees; \$17,630 of additional Fair Housing Assistance Program Grant revenue is budgeted and appropriated for educational courses per a requirement of the grant; \$215,000 is transferred from the Parks Concessions Fund as this fund is being closed; and \$7,147 is budgeted for GoSolar advantage marketing from revenues

received in the prior fiscal year.

The preliminary fund balance for the general fund is approximately \$25 million above the current budgeted amount. These funds are recommended to be appropriated for the following items: \$23.76 million is transferred to General Capital Outlay Fund to fund the construction portion of the East Wing Renovation project (\$22.9 million), to consolidate Human Services IT capital projects in the General Capital Outlay Fund (\$217K) and to reserve funds for cost increases in planned projects (\$.6 million); \$1.5 million is transferred to the 2002 Loan Pool Fund to retire this generally funded debt. \$65,000 is appropriated for economic development business incentives; \$2,000 is transferred to the Courthouse Debt Service Fund and \$246,000 is transferred to the Pay Telephone Trust Fund due to shortfalls in those funds; \$14,586 is transferred to the Cultural Fund to correct a chargepoint error from Fiscal Year 2015; \$20,000 is budgeted primarily for postage costs associated with increased mailings relating to local business tax collections; and \$85,000 is budgeted for hardware and software costs for ETS which were inadvertently excluded in the Fiscal Year 2016 adopted budget.

There are a variety of items that reallocate funds from one area of the budget to another. They include the following: \$48,620 is transferred from Human Services to ETS to move the funds for software support of the URM system to the appropriate budget; \$48,500 from ETS and \$168,302 from BARC and Human Services Administration are transferred to the General Capital Outlay Fund to consolidate one time costs for the HS Business Enterprise System project in the capital fund; \$21,740 is transferred from County Administration to the County Commission Public Information Office, and \$944,226 in funds reserved for future BSO OPEB costs are transferred to the OPEB trust fund.

Source of Additional Information

Kayla Olsen, Director, Office of Management and Budget, (954) 357-6346

Fiscal Impact

Fiscal Impact/Cost Summary:

The fiscal impact of the amendments is described above.

Attachments

Exhibit 1 - 2nd Supplemental General Fund

SUPPLEMENTAL BUDGET

GENERAL FUND (0010)

REVENUES

023-7610.8920	Fund Balance	\$	25,268,020
023-7610.8130	TF 3010 Gen Capital Outlay	\$	225,000
023-7610.8250	TF 0370 Parks Concessions Fund	\$	215,000
022-7020.3760	Fair Housing Assistance Program Grant	\$	17,630
023-7200.4150	Auto Tag Collection Fee	\$	260,000
023-7610.8251	TF 5060 BSO Worker's Compensation	\$	1,500,000
	TOTAL REVENUES		\$27,485,650

APPROPRIATIONS

COUNTY COMMISSION - PUBLIC INFORMATION

020-1102.1311	Salaries - Without Benefits	\$	21,740
---------------	-----------------------------	----	--------

BROWARD SHERIFF'S OFFICE

021-4000.6204	Building Renovations	\$	225,000
021-4100.9479	OPEB Reserve	\$	(944,226)
021-4100.9124	TT OPEB Trust Fund	\$	944,226
021-4000.5500	Miscellaneous Expenses	\$	1,500,000

COUNTY ADMINISTRATION

022-1100.1311	Salaries - Without Benefits	\$	(21,740)
---------------	-----------------------------	----	----------

ECONOMIC AND SMALL BUSINESS DEVELOPMENT/ASSIGNED COSTS

022-5100.8513	Home Diagnostic	\$	2,250
022-5100.8518	Cbeyond	\$	18,000
022-5100.8402	Citrix Systems	\$	23,750
022-5100.8200	Aids To Priv Organizations	\$	20,975

OIAPS - HUMAN RIGHTS

022-7020.4010	Educational Courses	\$	17,630
---------------	---------------------	----	--------

ETS - HARDWARE/SOFTWARE SUPPORT

023-4780.4120	Software Support	\$	(48,500)
023-4764.4120	Software Support	\$	48,620
023-4766.4120	Software Support	\$	67,160
023-4766.4650	Hardware Support	\$	17,840

REVENUE, TAXES, AND TREASURY

023-7200.4240	Postage	\$	260,000
023-7500.4240	Postage	\$	20,000

HUMAN SERVICES - ADMINISTRATION			
024-1101.3429	Contractual Services-IT	\$	(52,046)
024-1200.3429	Contractual Services-IT	\$	(48,620)
BARC ADMINISTRATION			
024-4110.4120	Software Support	\$	(116,256)
NON-DEPARTMENTAL			
028-4000.9135	TT 3010 General Capital Outlay	\$	23,760,114
028-4000.9106	TT 0160 Broward Arts Council	\$	14,586
028-4000.9192	TT 0220 Pay Telephone Trust	\$	246,000
028-4000.9106	TT 2500 Courthouse Debt Service Fund	\$	2,000
028-4000.9221	TT 2450 02 First FI Debt Svc	\$	1,500,000
POLLUTION PREVENTION			
033-9000.4825	GoSolar Advantage Marketing	\$	7,147
TOTAL APPROPRIATIONS			\$27,485,650



 Approved County Administrator 3/8/16
Date



 Approved Office of Management and Budget 3-1-16
Date

ADOPTED THIS 8th day of March, A.D., 2016.