



**Broward County Commission Public Hearing**

**8.**

**Meeting Date:** 03/08/2016

**Director's Name:** Kayla Olsen

**Submitted By:** Management  
& Budget

**Department:** Management & Budget

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**Requested Action**

**MOTION TO ADOPT** supplemental budget Resolutions within the Trust Funds in the amount of \$3,629,989 to adjust fund balances and other budgeted revenues and appropriate funds to reserves and other commitments.

**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 fund balances.

PARK, OPEN SPACE, AND RECREATION TRUST FUND (6300) - \$1,728,259 - Budgeted fund balance is adjusted and appropriated to cost allocation (\$320) and to reserves (\$1,727,939).

PUBLIC ART & DESIGN TRUST FUND (6310) - \$238,415 - Budgeted fund balance is adjusted (\$42,000) and is appropriated to reserves. A transfer from the General Capital Fund is budgeted (\$196,415) for works of art, art maintenance, and support costs related to the BARC facility project.

ANIMAL CARE TRUST FUND (6340) - \$14,000 - This fund is comprised of five components; an Animal Care Sterilization Trust Fund, an Unsterilized Fee Trust Fund, an Adoption Trust Fund, a General Trust Fund, and a Victims Trust Fund. The budgeted

fund balance is reduced for the Unsterilized Fee Trust Fund<\$49,812> and the Victims' Trust Fund <\$27,073> due to reallocation of funds to the Animal Care Sterilization Trust Fund in the prior year and the sterilization reserve is reduced accordingly. The budgeted fund balance for the Adoption Trust Fund is adjusted (\$24,707) and appropriated to reserve. The budgeted fund balance for the General Trust Fund is adjusted (\$66,178) and appropriated to various expense lines in accordance with the requests of the donors.

LAW ENFORCEMENT TRUST FUND (6600) - \$1,542,108 - Budgeted fund balance and confiscated property and interest revenues are adjusted and appropriated to reserves.

POLLUTION RECOVERY TRUST FUND (6610) - \$107,207 - Budgeted fund balance is adjusted and appropriated to reserves.

**Source of Additional Information**

Kayla Olsen, Director, OMB, (954) 357-6346

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**Fiscal Impact**

**Fiscal Impact/Cost Summary:**

The fiscal impact of the amendments is described above.

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**Attachments**

Exhibit 1 - 2nd Supplemental Trust Funds

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SUPPLEMENTAL BUDGET


PARK, OPEN SPACE, AND RECREATION TRUST FUND (6300)

REVENUES

025-9150.8940	Fund Balance (Interest)	\$	43,287
025-9150.8941	Fund Balance (Regional)	\$	1,667,737
025-9150.8942	Fund Balance (Local)	\$	17,235
TOTAL REVENUES			\$1,728,259

APPROPRIATIONS

025-9150.4998	Cost Allocation	\$	320
025-9150.9418	Reserve for Future Capital	\$	42,967
025-9150.9424	Reserve - Regional	\$	1,667,737
025-9150.9423	Reserve - Local	\$	17,235
TOTAL APPROPRIATIONS			\$1,728,259

  
 \_\_\_\_\_  
 Approved County Administrator 3/8/16  
Date

  
 \_\_\_\_\_  
 Approved Office of Management and Budget 2/11/16  
Date

ADOPTED THIS 8<sup>th</sup> day of March, A.D., 2016.



SUPPLEMENTAL BUDGET


PUBLIC ART & DESIGN TRUST (6310)

REVENUES

028-1709.8920	Fund Balance	\$	42,000
028-1723.8130	Transfer from General Capital (3010)	\$	196,415
	<b>TOTAL REVENUES</b>	<b>\$</b>	<b>238,415</b>

APPROPRIATIONS

028-1709.9415	Other Restricted Reserves	\$	42,000
028-1723.4660	Material Maintenance	\$	41,022
028-1723.6201	Works of Art	\$	114,764
028-1723.6205	Art Support Costs	\$	40,629
	<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>238,415</b>



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Approved County Administrator 3/8/16  
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ADOPTED THIS 8<sup>th</sup> day of March, A.D., 20 16.





SUPPLEMENTAL BUDGET  
ANIMAL CARE TRUST (6340)

REVENUES

033-6361.8920	Fund Balance	\$	(49,812)
033-6362.8920	Fund Balance	\$	24,707
033-6365.8920	Fund Balance	\$	66,178
033-6366.8920	Fund Balance	\$	(27,073)
TOTAL REVENUES			\$14,000

APPROPRIATIONS

033-6360.9495	Reserve for Spay-Neuter Trust Fund	\$	(76,885)
033-6362.9440	Reserve for Fund Balance Forward	\$	24,707
033-6365.3103	Spay/Neuter Charges	\$	1,280
033-6365.3141	Foster Care Charges	\$	8,820
033-6365.3142	No-Kill Charges	\$	1,425
033-6365.4610	Building Maintenance	\$	1,060
033-6365.5550	Hurricane Costs	\$	3,660
033-6365.4800	Promotional Activities	\$	850
033-6365.4802	Publicity	\$	730
033-6365.5201	Medical & Surgical Supplies	\$	6,790
033-6365.5223	Food & Dietary	\$	26,025
033-6365.5500	Miscellaneous	\$	8,600
033-6365.3100	Professional Services	\$	6,938
TOTAL APPROPRIATIONS			\$ 14,000



*[Signature]* \_\_\_\_\_ 3/8/16  
Approved County Administrator Date

*[Signature]* \_\_\_\_\_ 2-11-16  
Approved Office of Management and Budget Date

ADOPTED THIS 8<sup>th</sup> day of March, A.D., 2016.

SUPPLEMENTAL BUDGET

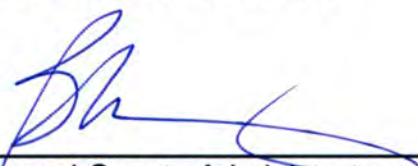
LAW ENFORCEMENT TRUST FUND (6600)

REVENUES

021-4102.5120	Confiscated Property (Local)	\$	976,635
021-4102.6114	Interest - Local Confiscated Property	\$	5,458
021-4102.6930	Refund of Prior Year Expenditure (Local)	\$	5,299
021-4110.6115	Interest - Fed Confiscated Property (Treasury)	\$	1,950
021-4111.6115	Interest - Fed Confiscated Property (Justice)	\$	3,495
021-4102.8920	Fund Balance (Local)	\$	42,706
021-4110.8920	Fund Balance (Treasury)	\$	75,962
021-4111.8920	Fund Balance (Justice)	\$	430,603
TOTAL REVENUES			\$1,542,108

APPROPRIATIONS

021-4102.9416	Reserve for Sheriff (Local)	\$	1,030,098
021-4110.9416	Reserve for Sheriff (Treasury)	\$	77,912
021-4111.9416	Reserve for Sheriff (Justice)	\$	434,098
TOTAL APPROPRIATIONS			\$1,542,108

  
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 Approved County Administrator 3/8/16  
Date

  
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 Approved Office of Management and Budget 2/12/16  
Date

ADOPTED THIS 8<sup>th</sup> day of March, A.D. 2016.





SUPPLEMENTAL BUDGET

POLLUTION RECOVERY TRUST FUND (6610)

REVENUES

033-1000.8920	Fund Balance	\$	59,455
033-1200.8920	Fund Balance	\$	47,752
TOTAL REVENUES			\$107,207

APPROPRIATIONS

033-1000.9491	Reserve for Revenue Stabilization	\$	59,455
033-1200.9404	Reserve for 3% Admin Fee	\$	47,752
TOTAL APPROPRIATIONS			\$107,207

  
 Approved County Administrator 3/8/16  
 Date

  
 Approved Office of Management and Budget 2-11-16  
 Date

ADOPTED THIS 8<sup>th</sup> day of March, A.D., 20 16.

