



**CITY OF FORT LAUDERDALE  
City Commission Agenda Memo  
REGULAR MEETING**

**#21-0927**

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**TO:** Honorable Mayor & Members of the  
Fort Lauderdale City Commission

**FROM:** Chris Lagerbloom, ICMA-CM, City Manager

**DATE:** November 16, 2021

**TITLE:** Resolution Approving the Final Consolidated Budget Amendment to Fiscal  
Year 2021 – Appropriation - **(Commission Districts 1, 2, 3 and 4)**

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**Recommendation**

Staff recommends that the City Commission adopt a resolution amending the Fiscal Year (FY) 2021 Budget and FY 2021 – FY 2025 Community Investment Plan (CIP).

**Background**

Section 166.241, Florida Statutes, allows the City to amend its budget within 60 days following the end of the fiscal year. To properly balance and finalize the FY 2021 Operating Budget, it is necessary to adjust negative balances and align expenses to the proper funding sources.

Examples of recommended actions within the budget amendment are:

- transfer between funds;
- transfer between capital and operating budgets;
- transfer between capital projects;
- acceptance and appropriation of grant funding;
- amendment to staffing level;
- appropriation from fund balance; and
- appropriation for modified revenue and related expenditures.

Staff recommends that the City Commission amend the FY 2021 Final Budget and FY 2021 – FY 2025 Community Investment Plan by approving the following transfers and appropriations:

## Community Redevelopment Agency

### **A. Transfer between Operating Budget and Capital Project, Transfer between Funds – CRA Business Incentives Fund, Northwest Progresso Flagler Heights CRA CIP Fund, and Tax Increment Revenue Bonds Fund – Transfer of Unspent Operating Funds to Provident Park Improvements Project and Reserve for Debt Service - \$1,450,579.92**

Section 163.387(7), Florida Statutes, which governs Community Redevelopment Agency (CRA) trust funds, requires all unspent funds on the last day of the fiscal year be moved to an allowable expense, including being appropriated to a specific redevelopment project pursuant to an approved community redevelopment plan, used to reduce the amount of any indebtedness to which increment revenues are pledged, deposited into an escrow account for the purpose of later reducing any indebtedness to which increment revenues are pledged, or be returned to each taxing authority which paid the increment in the proportion that the amount of the payment of such taxing authority bears to the total amount paid into the trust fund by all taxing authorities for that year.

To comply with this law, staff recommends transferring estimated available funds in the CRA Business Incentive Fund to the Provident Park Improvements Project, which is included in the approved community redevelopment plan for the Northwest Progresso Flagler Heights (NPF) CRA, and to the Tax Increment Revenue Bond Fund to reduce indebtedness.

The CRA Operating balances for FY 2021 are estimated at \$859,554, a balance remaining in the Sweeting Park Dock Replacement Project is \$46.92, and the FY 2021 CRA Incentive balances are estimated to be \$590,979, totaling \$1,450,579.92. Of this, \$450,533 is recommended to be transferred to the Provident Park Improvements Project and \$1,000,000 is recommended to be deposited into the Tax Increment Revenue Bond Fund to reduce indebtedness to which increment revenues are pledged. Additionally, staff recommends that the balance remaining in the Sweeting Park Dock Replacement project, in the amount of \$46.92, be transferred to the Provident Park Improvements Project.

The Provident Park Improvement Project will undertake renovations to the existing structural site. The funds being used to enhance the park will include interactive water splash pads, walking trails, a bandstand feature, monument pedestals, amphitheater monuments to honor the neighborhood's historical significance, new restrooms, and landscape enhancements. There is an associated CAM 21-1041.

Staff recommends that the City Commission amend the FY 2021 Operating Budget and FY 2021 – 2025 Community Investment Plan in the amount of \$1,450,579.92.

Source:

**Funds available as of September 30, 2021**

ACCOUNT NUMBER	INDEX NAME (Program)	CHARACTER CODE/ SUB-OBJECT NAME	AMENDED BUDGET (Character)	AVAILABLE BALANCE (Character)	AMOUNT
106-FD106.02-9901	NW Progresso Flagler Heights Redevelopment Area	Balances & Reserves/ Anticipated Year End Balance	NA	NA	\$859,554.00
347-P12278.347-6599	Sweeting Park Dock Replacement	Capital Outlay/ Construction	\$220,972.00	\$46.92	\$46.92
119-CRA092102-4203	Property & Business Improvement Program FY 21	Other Operating Expenses/ Redevelopment Projects	\$1,687,900.00	\$400.00	\$400.00
119-CRA092104-4203	Developmental Incentive Improvement Program FY 21	Other Operating Expenses/ Redevelopment Projects	\$8,272,587.00	\$376,075.00	\$336,075.00
119-CRA092104-4204	Developmental Incentive Improvement Program FY 21	Other Operating Expenses/ Operating Subsidies	\$8,272,587.00	\$376,075.00	\$40,000.00
119-CRA092110-4203	Residential Façade & Landscaping NWPF FY 21	Other Operating Expenses/ Redevelopment Projects	\$490,000.00	\$214,504.00	\$214,504.00
<b>TOTAL AMOUNT →</b>					<b>\$1,450,579.92</b>

Use:

ACCOUNT NUMBER	INDEX NAME (Program)	CHARACTER CODE/ SUB-OBJECT NAME	AMENDED BUDGET (Character)	AVAILABLE BALANCE (Character)	AMOUNT
347-P12621.347-6599	Provident Park Improvements	Capital Outlay/ Construction	\$914,336.00	\$914,336.00	\$450,579.92
288-FD288-9910	Tax Increment Revenue Bonds	Balances & Reserves/ Reserves for Debt Service	NA	NA	\$1,000,000.00
<b>TOTAL AMOUNT →</b>					<b>\$1,450,579.92</b>

### **Public Works**

#### **B. Transfer from Operating Funds – Project Management Fund – Clean Up of Project Management Funds - \$505,000**

The Public Works Project Management Fund is an internal service fund that was created to account for project management service costs and to properly allocate service charges to the projects serviced by the City's project managers and associated support staff.

To achieve full cost-recovery, each project manager is expected to charge 1,560 hours per year, at a rate of \$174 per hour. The revenue generated covers the cost of service, provides for salaries of the fund's associated support staff, and covers related administrative expenses. Due to prolonged project manager vacancies throughout FY

2021, the Project Management Fund did not generate enough revenue to fully cover its annual overhead expenses.

Towards the end of the fiscal year, staff determined that the fund was short \$505,000 and that staff would need to proportionally charge back the funds serviced throughout the year to make the Project Management Fund fiscally balanced. Staff recommends that the City Commission amend the FY 2021 Operating Budget in the amount of \$505,000 for the Project Management Fund.

**Source:**

***Funds available as of September 30, 2021***

ACCOUNT NUMBER	INDEX NAME (Program)	CHARACTER CODE/ SUB- OBJECT NAME	AMENDED BUDGET (Character)	AVAILABLE BALANCE (Character)	AMOUNT
331-FD331-X901	General Capital Projects	Balances and Reserves / Appropriated Fund Balance	N/A	N/A	\$ 263,000
106-FD106.02-X901	NW Progresso Flagler Heights Redevelopment Area	Balances and Reserves / Appropriated Fund Balance	N/A	N/A	\$ 10,000
451-FD451.01-X901	Central Regional W/W System - Operations	Balances and Reserves / Appropriated Fund Balance	N/A	N/A	\$ 74,000
454-FD454.01-X901	Water & Sewer General Capital Projects	Balances and Reserves / Appropriated Fund Balance	N/A	N/A	\$ 62,000
461-FD461.01-X901	Parking System - Operations	Balances and Reserves / Appropriated Fund Balance	N/A	N/A	\$ 14,000
468-FD468.01-X901	Airport - Operations	Balances and Reserves / Appropriated Fund Balance	N/A	N/A	\$ 66,000
470-FD470.01-X901	Stormwater - Operations	Balances and Reserves / Appropriated Fund Balance	N/A	N/A	\$ 16,000
<b>TOTAL AMOUNT →</b>					<b>\$ 505,000</b>

Use:

ACCOUNT NUMBER	INDEX NAME (Program)	CHARACTER CODE/ SUB- OBJECT NAME	AMENDED BUDGET (Character)	AVAILABLE BALANCE (Character)	AMOUNT
331-FD331-3199	General Capital Projects	Services/ Materials/ Other Professional Services	\$0	\$0	\$ 263,000
106-FD106.02-3199	NW Progresso Flagler Heights Redevelopment Area	Services/ Materials/ Other Professional Services	\$0	\$0	\$ 10,000
451-FD451.01-3199	Central Regional W/W System - Operations	Services/ Materials/ Other Professional Services	\$0	\$0	\$ 74,000
454-FD454.01-3199	Water & Sewer General Capital Projects	Services/ Materials/ Other Professional Services	\$0	\$0	\$ 62,000
461-FD461.01-3199	Parking System - Operations	Services/ Materials/ Other Professional Services	\$0	\$0	\$ 14,000
468-FD468.01-3199	Airport - Operations	Services/ Materials/ Other Professional Services	\$0	\$0	\$ 66,000
470-FD470.01-3199	Stormwater - Operations	Services/ Materials/ Other Professional Services	\$0	\$0	\$ 16,000
<b>TOTAL AMOUNT →</b>					<b>\$505,000</b>

**C. Transfer between Funds – General Fund, Sanitation Operations Fund – Sanitation Franchise Fees - \$567,759**

As staff closes out FY 2021, a review of the Sanitation Fund showed that the Sanitation Franchise Fees received were higher than budgeted. The total amount of Franchise Fees received in FY 2021 was \$7,503,834. Consequently there is an additional \$567,759 that staff recommends to be transferred to the Sanitation Operations Fund.

Further, staff recommends that the City Commission amend the FY 2021 Operating Budget in the amount of \$567,759 for the transfer of funds from the General Fund to the Sanitation Fund based upon actual Sanitation Franchise Fee receipts in FY 2021.

Source:

**Funds available as of October 30, 2021**

ACCOUNT NUMBER	INDEX NAME (Program)	CHARACTER CODE/ SUB-OBJECT NAME	AMENDED BUDGET (Character)	AVAILABLE BALANCE (Character)	AMOUNT
001-FD001-X901	General Fund	Balances & Reserves/ Appropriated Fund Balance	NA	NA	\$567,759
TOTAL AMOUNT →					\$567,759

Use:

ACCOUNT NUMBER	INDEX NAME (Program)	CHARACTER CODE/ SUB-OBJECT NAME	AMENDED BUDGET (Character)	AVAILABLE BALANCE (Character)	AMOUNT
001-FD001-9409	General Fund	Other Uses/ Transfer to Sanitation	\$6,936,075	\$6,936,075	\$567,759
TOTAL AMOUNT →					\$567,759

Use:

ACCOUNT NUMBER	INDEX NAME (Program)	CHARACTER CODE/ SUB-OBJECT NAME	AMENDED BUDGET (Character)	AVAILABLE BALANCE (Character)	AMOUNT
409-FD409.01-Q001	Sanitation - Operations	Other Sources/ General Fund	\$6,936,075	\$6,936,075	\$567,759
TOTAL AMOUNT →					\$567,759

**Strategic Connections**

This item supports the *Press Play Fort Lauderdale 2024* Strategic Plan, specifically advancing:

- The Internal Support Focus Area
- Goal 8: Be a leading government organization that manages all resources wisely and sustainably.
- Objective: Maintain financial integrity through sound budgeting practices, prudent fiscal management, cost effective operations, and long-term planning

This item advances the *Fast Forward Fort Lauderdale 2035* Vision Plan: We Are United.

**Related CAM**

21-1041

**Attachment**

Exhibit 1 – Resolution

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Prepared by: Tamioka McGibbon, Senior Budget and Management Analyst

Department Director: Laura Reece, Office of Management and Budget