Agenda Item: 5 G-1

PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM SUMMARY

Meeting Date: February 27,	2007 [] Consent [] Ordinance	[X]	Regular Public Hearing		
Department Submitted By: Clerk & Comptroller, Palm Beach County					
Submitted For:	Sharon R. Bock, Clerk &	Comptr	oller		

I. EXECUTIVE BRIEF

Motion and Title:

Staff recommends motion to approve a Budget Transfer of \$150,000 from the General Fund contingency reserve to supplement the 2007 Value Adjustment Board Budget.

Background and Justification:

During the planning stages of the 2006 Value Adjustment Board Season, projections for the number of petitions to be received were greatly underestimated. Preparations were made for 8,000 petitions. In actuality, the Value Adjustment Board received 10,753 petitions and as such, the VAB budget is insufficient to cover the necessary costs of operation. Instead of requiring four temps as was projected, eight had to be hired. Additionally, with the new review process which was implemented in December of 2006, Special Magistrate hours, postage costs, printing costs, legal costs, meeting costs, advertising costs, staff hours and overtime costs were all greatly underestimated as well. Part of the requested Budget Transfer is to cover these costs. The other part pertains to 2007 VAB Season preparations.

The Value Adjustment Board must make preparations now for another increase in filed petitions. Estimates range from 12,000 all the way up to 20,000 filed petitions for the 2007 VAB season which begins March 1, 2007. The Budget Transfer includes the salary costs for two new full-time positions - a VAB Supervisor and a second VAB clerk. These new positions will impact the effectiveness and efficiency of the Value Adjustment Board as more petitions are filed and the VAB season is extended for a longer period of time. Countywide (PK)

Attachments:

- 1. VAB Staffing Charts
- 2. Chart Showing Number of VAB Petitions Filed Each Year
- 3. Budget Transfer

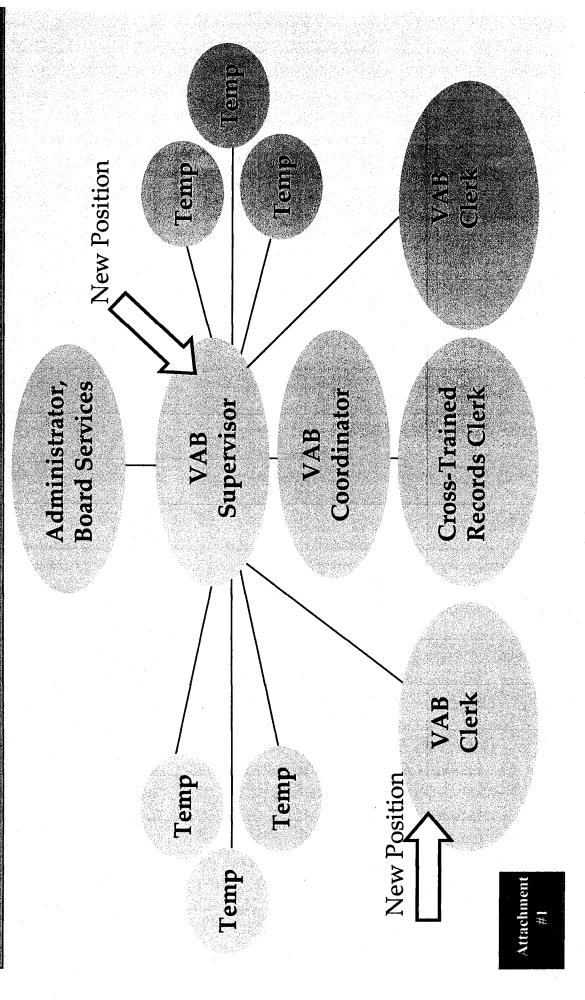
Recommended by:	Le Samos	2/15/07
	Carter Hammer – Chief Financial Officer	Date
Vite	Many of	·A.4
Approved by:	1 DOT VIUNO	_ 2/ <u><i>20</i></u> /07
• //	Assistant County Administrator	Date

II. FISCAL IMPACT ANALYSIS

FIVE YEAR SUMMARY OF FISCAL IMPACT: A. Fiscal years 2007 2009 2008 2010 2011 Capital Expenditures **Operating Costs** <u>\$150,000</u> <u>\$150,000</u> <u>\$150,000</u> <u>\$150,000</u> <u>\$150,000</u> External Revenues (\$60,000)(\$60,000)(\$60,000) (\$60,000) (\$60,000) Program Income (County) In-kind Match (County) NET FISCAL IMPACT <u>\$90,000</u> <u>\$90,000</u> <u>\$90,000</u> <u>\$90,000</u> <u>\$90,000</u> No. additional FTE positions (Cumulative) 2.0 Is item included in current Budget? Yes No XBudget Account No.: Fund _____ Dept ____ Unit ____ Object ____ Revenue Source RECOMMENDED SOURCES OF FUNDS/SUMMARY OF FISCAL IMPACT: B. General Fund Contingency Reserves C. DEPARTMENTAL FISCAL REVIEW: ____ III. <u>REVIEW COMMENTS</u> A. OFMB FISCAL AND/OR CONTRACT DEV. AND CONTROL COMMENTS: Salary increases are anticipated to be offset by the reduction in costs in other The School Board is responsible for two-fifths of the costs. areas. ulettle Contract Dev. and Control B. LEGAL SUFFICIENCY: Assistant County Attorney C. Other Department Review:

Department Director

SOUN WAR SELVE



2006 VAB SEASON STAFF ORGANIZATION

Administrator, Board Services Grant Skolnick

VAB Coordinator Gloria Madison

> VAB Clerk Zone IV Ann Clark

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NUMBER OF VALUE ADJUSTMENT BOARD PETITIONS FILED EACH YEAR

YEAR	TOTAL PETITION COUNT
2000	2,760
2001	3,790
2002	4,276
2003	4,706
2004	5,306
2005	6,791
2006	10,753
2007	Estimates Range from 12,000-20,000

Attachment #2 2007 - 601

BOARD OF COUNTY COMMISSIONERS PALM BEACH COUNTY, FLORIDA

BUDGET TRANSFER FUND 0001 GENERAL FUND

ACCOUN	IT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 02/13/07	REMAINING BALANCE
EXPENDITURES								
0001-765-7604-3101 0001-765-7604-3404	Professional Services Temp Serv/Contracted Salar	135,000 100,000 30,000 8,500	135,000 100,000 30,000 8,500	80,000 52,000 10,000 8,000	•	215,000 152,000 40,000 16,500	42,929 13 9,928 0 0	172,071 1 2,017 40,000 16,500
0001-820-9900-9901	Contingency Reserve	20,000,000	19,598,192	· .	150,000	. 19,448,192	0	19,448,192
	TOTALS			150,000	150,000			

Clerk & Comptroller, Palm Beach County

INITIATING DEPARTMENT/DIVIȘION Administration/Budget Department Approval OFMB Department - Posted Signatures & Dates

BY BOARD OF COUNTY COMMISSIONERS

AT MEETING OF

2/27/2007

Deputy Clerk to the

Board of County Commissioners

