

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: April 10, 2007 [] Consent [] Regular
[x] Public Hearing

Department:
Submitted By: Office of Financial Management and Budget

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to approve: Budget amendments and transfers in various funds reflecting adjustments for balances brought forward, other revenues, reserves and operating expenses. The total amount of the adjustments is an increase of \$75,626,502 in 182 funds.

Summary: These budget amendments and transfers are necessary to adjust FY 2007 budgets to reflect differences between actual and estimated revenues and expenditures of FY 2006. These amendments adjust the balances brought forward, various revenue, expenditure and reserve accounts to their audited balances. The proposed increases include \$28,473,652 additional reserves for balances brought forward in Countywide tax equivalent funds. The adjustment is a result of:

- A) \$12,389,032 additional excess fees: Clerk & Comptroller \$9,295,245, and Tax Collector \$3,093,787;
- B) a decrease of \$9,046,995, resulting from more expenditures than originally estimated/budgeted by the Sheriff's Office – according to the Sheriff's Office, actual expenditures were more than estimated/budgeted due to unanticipated hurricane-related expenses \$4,718,787(eligible for FEMA reimbursement), worker's compensation \$2,700,000, and overtime \$1,628,208. The Sheriff's FY 2007 budget was increased by \$12,095,680, based on the carryforward estimate for the Mobile Data project. However, only \$3,048,685 was unexpended and returned to the County, leaving a \$9 million deficit in the Mobile Data Project;
- C) \$9,465,828 additional revenue: FEMA \$8,345,468 and other revenue sources \$1,120,360; and
- D) \$15,665,787 net under expended Countywide: grant match, a savings of \$3,742,798; and other Countywide, \$11,922,989 less in expenditures than originally estimated.

The additional available resources are being placed in reserves for offsetting next year's revenue requirements. Countywide (PK)

Background and Justification: During the development of the FY 2007 budget, estimates of revenues and expenditures were made for the FY 2006 budget year. These estimates form the basis for the carry over of fund balances into the FY 2007 budgets. For a variety of reasons, the actual revenues and expenditures will differ from estimated revenues and expenditures. Because of these differences, the carry over portions of the FY 2007 budgets must be adjusted.

The proposed adjustments include \$28,473,652 in additional reserves for balances brought forward in Countywide tax equivalent funds. Although permitted by Statute, staff is not recommending that these additional available resources be appropriated or spent in the current year, but that the dollars be placed in reserves for offsetting next year's revenue requirements.

- Attachments:**
- 1. Schedule of Funds Being Amended
 - 2. Budget Amendments

**Agenda item is more than 50 pages;
may be viewed in Administration.**

Recommended by: _____

Department Director Date

Approved by: _____

County Administrator Date 3/29/07

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2007	2008	2009	2010	2011
Capital Expenditures					
Operating Costs					
External Revenues					
Program Income(County)					
In-Kind Match(County)					
NET FISCAL IMPACT					
#ADDITIONAL FTE					
POSITIONS (CUMULATIVE)					

Is Item Included in Current Budget? Yes No **X**

Budget Account No:

Fund	Agency	Organization	Object
Various	Various	Various	Various

B. Recommended Sources of Funds/Summary of Fiscal Impact:

See attached schedule for a list of the funds included in this amendment, the adjustments to balances brought forward and adjustments to reserve accounts.

C. Departmental Fiscal Review:

III. REVIEW COMMENTS:

A. OFMB Fiscal and/or Contract Dev. and Control Comments:

[Signature] 3-28-07
OFMB

N/A
Contract Dev. & Control

B. Legal Sufficiency

Paul F. [Signature] 3/29/07
Assistant County Attorney

C. Other Department Review

Department Director

(THIS SUMMARY IS NOT TO BE USED AS A BASIS FOR PAYMENT.)

Schedule of FY 2007 Balance Forward Amendments

Fund	Amendment Amount	Reserve Adjustment	Operating Adjustment	Amended Fund Budget
Countywide Funds				
General Fund	26,891,350	28,473,652	(1,582,302)	1,074,560,172 *
Low Income Home Energy Program	5,587	5,587	0	1,644,824
Affordable Housing Trust Fund	12,957,922	0	12,957,922	48,717,292
Housing & Community Devlpmt	(2,016,926)	851,507	(2,868,433)	27,487,804
Rehab Loan Program	32,607	0	32,607	32,607
Home Investmnt Partnership Act	2,171,893	2,171,893	0	11,916,607
Section 108 Loan Fund	119,239	0	119,239	505,559
Juvenile Assessment Center Fd	163,857	163,857	0	163,857
Law Enforcement Trust Fund	1,305,814	1,305,814	0	1,605,754
Beautification Maintenance	5,353	5,353	0	1,368,648
County Transport Trust	0	0	0	57,918,630 *
Street Lighting Maintenance	5,306	5,306	0	1,438,599
Natural Areas Stwrdshp Endwmnt	1,075,495	1,075,495	0	5,048,301
Unit 11 Stewardship Fund	97,439	11,400	86,039	5,428,198
Ag Reserve Land Management	519,095	519,095	0	6,569,999
Environmental Enhance-Freshwtr	4,527	4,527	0	324,929
Environmental Enhance-Saltwtr	8,152	8,152	0	417,600
Environmental Enhance-Nonspec	74,139	74,139	0	1,183,744
Natural Areas Fund	2,412,231	2,412,231	0	17,751,072
Pollution Recovery Trust Fund	28,241	28,241	0	1,641,096
State Mosquito	18,892	0	18,892	223,753
Petroleum Storage Tank Program	16,997	0	16,997	2,183,616
Petrol Store Tank Compliance	224,177	0	224,177	1,232,378
Handicapped Parking Enforcemnt	73,205	73,205	0	401,496
Human Relations Camp	26,253	26,253	0	54,683
HUD - Fair Housing	39,232	39,232	0	725,853
Fair Employment Contract	63,211	63,211	0	930,639
Sales Tax Revenue Fund	406,546	0	406,546	85,041,059 *
Bond Waiver Program R89-1178	8,415	8,415	0	528,386
Intergovt'L Radio Comm Program	186,689	186,689	0	3,719,330
School Impact Fees Zone 1	(566,378)	(566,378)	0	6,293,080
School Impact Fees Zone 2	(1,983,530)	(1,983,530)	0	13,938,719
School Impact Fees Zone 3	(319,074)	(319,074)	0	12,779,243
School Impact Fees Zone 4	(789,963)	(789,963)	0	3,934,763
Choose Life License Plate Fund	(9,836)	(9,836)	0	333,463
Court Improvement Fund	8,771	0	8,771	8,771
Law Library	37,795	0	37,795	448,415
Local Requirements & Innovatioons Fund	41,557	0	41,557	349,107
Legal Aid Programs Fund (F.S.29.008)	41,561	0	41,561	349,111
Teen Court/JAC Juvenile Programs Fund	43,705	0	43,705	351,255
Court Information Technology Fund (F.S. :	645,630	645,630	0	6,435,770
Palm Tran Operations	2,281,083	2,280,033	1,050	75,977,477
Palm Tran Grants	(118,613)	0	(118,613)	43,327,392
Metro Planing Organization	108,242	107,192	1,050	3,172,789
Southwinds Golf Course	496,506	496,506	0	2,757,075
Okeeheelee Golf Course	358,841	358,841	0	3,132,174
Osprey Point Golf Course	19,963	19,963	0	526,676
Park Ridge Golf Course	7,469	7,469	0	1,481,750
CCRT Street Lighting Maintenance	141,964	141,964	0	698,764
ACC Mobile Spay/Neuter Prgm	177,363	177,363	0	1,039,514
Animal Regulation Trust Fund	911	0	911	46,420
Victims Of Crime Emergency Support Fun	47,760	47,760	0	119,851
E-911 Wire Line FS365.171	(63,450)	(63,450)	0	7,349,542
EMS Award-Grant Program	115,492	0	115,492	729,335
Public Safety Grants	38,909	0	38,909	265,016
Emergency Management	58,475	1,334	57,141	1,161,705
Regulation Of Towing Business	24,850	0	24,850	221,911
Vehicle For Hire Ordinance	285,493	285,493	0	1,145,130
Moving Ordinance	42,035	42,035	0	168,053
TDC-Convention Center Oper	362,691	362,691	0	5,980,978
TDC-Film Commission	27,800	27,800	0	825,552
TDC-Special Projects	83,140	83,140	0	240,539
TDC-4th Cent Local Option Tax	372,078	372,078	0	20,147,407
TDC-Tourism	1,635,497	1,635,497	0	14,001,559
TDC-Cultural Arts	127,079	127,079	0	5,210,614
TDC-Beaches	40,528	0	40,528	2,501,840

Schedule of FY 2007 Balance Forward Amendments

Fund	Amendment Amount	Reserve Adjustment	Operating Adjustment	Amended Fund Budget
TDC-Sports Commission	147,255	147,255	0	1,673,337
Drug Abuse Trust Fund	165,189	165,189	0	628,606
Driver Ed Trust FS318.121	58,057	0	58,057	1,303,265
Crime Prevention Fund	107,662	107,662	0	984,069
Domestic Violence Fund	11,180	11,180	0	11,180
Criminal Justice Reserve Fund	120,728	120,728	0	1,857,735
Channel 20 Program	20,973	20,973	0	210,104
Economic Development	424,149	0	424,149	7,496,691
75M GO 99B DS, Environmental Land	113,352	0	113,352	295,319
75M GO 01 DS, Environmental Land	93,659	0	93,659	262,736
233.6M NAV 90 DS, Criminal Justices Fac	0	0	0	2,730,180
26.3M NAV 96 DS, Parks & Recreation Fa	0	0	0	1,245,368
38.8M NAV 04 DS, Scripps/Mecca Land Ac	0	0	0	2,819,291
24.3M NAV Tax 04 DS, Scripps Ld Acq	0	0	0	3,720,290
50.8M Sunshine#1 87 DS	107,140	0	107,140	2,271,437
6.5M NAV 03 DS, Ref 8.5M Pub Imprv 94	0	0	0	716,119
17.4M NAV 05 DS, Ref 26M Parks & Rec	0	0	0	801,038
9.5M NAV 05 DS, Ref 15M Judicial Parkin	9,750	9,750	0	1,367,016
20M NAV 05 DS, Ref 28M Stadium Fac 9€	8,560	0	8,560	2,187,261
115.8M GO Tax 05 DS, Ref 75M Land Ac	207,011	0	207,011	14,197,802
25M GO 99A, Recreation & Cultural	37,750	37,750	0	3,898,175
75M GO 99B, Environmental Land	(1,936,281)	(1,936,281)	0	16,114,975
75M GO 01, Environmental Land	(2,856,571)	(2,856,571)	0	16,064,105
26.3M NAV 94, CJF Completion	4,167	4,167	0	323,382
9.3M NAV 95, Sheriff Veh & Bocc Comput	206,295	0	206,295	206,295
20.2M Sunshine#3 00, 800mz Radio	24,331	24,331	0	2,328,137
14.3M Sunshine#4 01, Voting Machines	2,571	2,571	0	207,361
22.4M NAV 97, North County & PBSO	52,077	52,077	0	4,278,863
15.1M NAV 95, Judicial Garage	1,807	1,807	0	132,278
80.7M NAV 01, Convention Center	69,145	69,145	0	5,996,993
30M NAV 87, Park Development	981	981	0	2,251
26.3M NAV 96, Parks & Recreation Faciliti	3,243	3,243	0	233,943
94.3M NAV 03, Pub Imprv & Ref Airport C	221,927	221,927	0	19,007,092
25M GO 03, Parks & Cultural Facilities	196,050	196,050	0	15,150,413
25M GO 05, Parks & Cultural Imprvmts	357,958	357,958	0	25,766,778
12M Sunshine#5 04, FAU/Scripps Grant	6,967	6,967	0	154,977
20M BAN 04, Scripps/Mecca Farms PD&E	74,666	0	74,666	1,933,305
5.7M NAV 04, ScrippsMecca Dev Improve	107,081	0	107,081	2,292,281
133.9M NAV 05, Scripps Construction	4,749,664	4,749,664	0	114,482,041
34.6M BAN 04B, Scripps/Mecca Farms La	13,026	13,026	0	326,236
22.3M BAN 04C, Taxable Scripps/Mecca I	16,282	16,282	0	407,768
38.8M NAV 04, Scripps/Mecca Land Acq	3,200	3,200	0	60,953
27M Sunshine#7A 05, Restore Courthouse	(139,619)	276,561	(416,180)	25,309,295
5.6M Sunshine#6 04, Scripps Infrastructur	55,948	0	55,948	1,298,315
24.3M NAV Tax 04, Scripps/Meca Farms	493	493	0	14,616
3.3M NAV 04, ScrippsMecca Dev Improve	28,871	0	28,871	514,428
1.9M NAV 04, Taxable ScrippsMecca Dev	65,362	0	65,362	1,714,108
10.5M BAN Tax 05, Convention Center Hc	1,110	1,110	0	392,270
50M GO 05, Waterfront Access	287,246	287,246	0	26,809,449
13M NAV 05, 2nd FAU Scripps 2nd Bldg	350,519	0	350,519	4,573,253
6.1M Sunshine#8 06, Park & Marina Imprc	32,743	0	32,743	1,043,143
Transportation Improvmt Fund	3,080,980	3,113,940	(32,960)	258,887,681
Road Impact Fee Zone 1	3,124,293	3,124,293	0	52,755,057
Road Impact Fee Zone 2	920,284	920,284	0	45,606,655
Road Impact Fee Zone 3	730,852	730,852	0	62,258,161
Road Impact Fee Zone 4	41,746	41,746	0	41,095,543
Road Impact Fee Zone 5	237,861	237,861	0	43,283,076
Mstu District A	(206,112)	(206,112)	0	760,181
Mstu District B	68,243	68,243	0	737,277
Mstu District C	104,041	104,041	0	1,226,563
Mstu District D	10,660	10,660	0	2,171,331
Mstu District E	883	883	0	86,418
Unicorp Impr Fund	(286,890)	(286,890)	0	8,078,104
Lyons Rd/Delray Trng Ctr Pud	492	0	492	492
Abacoa Impact Fee Account	94,753	94,753	0	1,895,583
Abacoa Trust Sub Account	50,071	50,071	0	3,334,189
Burns Road Agreement W/Wpb	582	0	582	60,878
Pga Blvd Agreement W/Npbcd	4,809	4,809	0	498,093

Schedule of FY 2007 Balance Forward Amendments

Fund	Amendment Amount	Reserve Adjustment	Operating Adjustment	Amended Fund Budget
Northlake Blvd Agr W/Npbcid	(29,054)	(29,054)	0	480,748
Ironhorse Agreemnt W/Npbcid	2,373	2,373	0	239,350
Park Improvemt Fund	(1,605,329)	(94,114)	(1,511,215)	17,568,773
Park Impact Fees Z-1	402,950	402,950	0	11,706,630
Park Impact Fees Z-2	702,060	702,060	0	12,651,105
Park Impact Fees Z-3	613,959	613,959	0	14,336,475
Unit 11 Acquisition/Enhancemnt	(6,375)	(6,375)	0	3,388,402
South Lox SI Wetland Restoratn	12,544	12,544	0	399,078
Beach Improvement	(2,078,724)	(2,078,724)	0	20,993,735
South Lake Worth Inlet	22,923	22,923	0	3,284,683
Pud Civic Site Cash Out	499,697	499,697	0	3,267,518
800 Mhz RR+I Fund	438,810	438,810	0	16,213,800
Law Enfc/Impct Fees Z2 Rd Patl	(55,769)	(55,769)	0	7,337,601
Public Building Impr Fund	142,877	327,077	(184,200)	115,830,868
Public Building Impact Fees	268,837	268,837	0	15,900,063
Capital Outlay	132,983	242,501	(109,518)	35,987,202
Information Technology Capital Improvem	0	0	0	22,732,812
WUD Revenue	16,059	0	16,059	110,933,059
Operation & Maintenance	1,528,854	1,528,854	0	89,783,379
Capital Improvements	(20,313,683)	(17,846,683)	(2,467,000)	162,715,292
Special Assessment Prgm Wud	705,856	705,856	0	6,708,856
Constuction Trust Fund WUD 2006	(3,766,587)	0	(3,766,587)	36,583,413
Airport Operations	3,431,266	3,431,266	0	84,111,452
Airport Capital Projects	(254,927)	(254,927)	0	9,478,787
Airport Improvement & Dev Fund	3,618,902	611,016	3,007,886	96,693,407
Airport Passenger Facility Charges	1,728,718	1,728,718	0	37,577,520
Noise Abatement & Mitigation	324,727	324,727	0	957,297
Airports Restricted Assets	(1,169,324)	612,237	(1,781,561)	4,346,054
Cap Proj 8M PBIA Sub Indebtedness 2006	230,492	230,492	0	7,230,492
Cap Proj 69M PBIA Rev Bonds, 2006A	(2,135,956)	0	(2,135,956)	64,485,386
DOA 60.150M refding DS 2002	154,763	154,763	0	3,332,765
Property & Casualty Insurance	(278,774)	(269,700)	(9,074)	15,732,905
Total Countywide Funds	45,643,652	43,353,080	2,290,572	3,491,757,757
Dependent District Funds				
County Library	7,476,733	7,476,733	0	61,091,810
Library Improvement Fund	44,883	44,883	0	1,586,423
Library Expansion Prgm	354,473	354,473	0	24,464,539
Library Impact Fees	406,374	406,374	0	12,812,357
30.5M GO 03, Library Improvements	757,751	757,751	0	25,904,106
22.3M GO 06, Library Improvements	640,544	640,544	0	23,908,679
MSTD - Building	4,967,321	4,967,321	0	36,159,649
Fire/Rescue MSTU	14,230,468	14,230,468	0	271,060,385
Fire/Rescue Jupiter MSTU	61,919	61,919	0	12,694,015
Glades Regional Fire Rescue	(10,035)	0	(10,035)	1,543,813
Aviation Battalion	241,123	241,123	0	7,387,040
F/R Long-Term Disability Plan	444,289	444,289	0	12,039,491
MSBU-Hydrant Rental Boca Raton	15,099	15,099	0	530,766
MSBU-Hydrant Rental-Riviera Bh	678	678	0	61,461
Fire Rescue Improvement	757,827	757,827	0	72,226,695
Fire Rescue Impact Fees	(406,597)	(406,597)	0	13,607,235
Total Dependent District Funds	29,982,850	29,992,885	(10,035)	577,078,464
Total All Funds	75,626,502	73,345,965	2,280,537	4,068,836,221

Notes:

* Countywide tax equivalent funds consist of General Fund, County Transportation Trust Fund and the Sales Tax Fund.