PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS



AGENDA ITEM SUMMARY

Meeting Date:	August 21, 2007	[]	Consent Workshop	[]	Regular Public Hearing
Department:	Office of Financial	daat	_		-
	Management & Bu	aget			

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to approve:

- A) Budget Amendment of \$12,417,477 in the General Fund as a result of removing budgeted utility tax revenues of \$28,124,750 and recognizing a transfer of \$15,707,273 from the Utility Tax Electricity Fund; and
- B) Budget Amendment of \$28,124,750 establishing the Utility Tax Electricity fund to account for the revenues from the utility tax on electricity.

Summary: In an effort to enhance the provision of fire-rescue services, the Board authorized the Fire Rescue Department to provide countywide communications services effective June 1, 2005. The Board also approved the use of countywide ad valorem tax revenue to fund countywide common dispatch services. The municipalities of Delray Beach and Boca Raton (Cities) filed a lawsuit challenging this practice. In June, 2007 the Court agreed with the Cities and the County is now required to fund dispatch services and the traffic signal preemption project from unincorporated revenues. The utility tax on electricity is revenue derived solely from the unincorporated area and will now be utilized as the funding source for central dispatch and the traffic light preemption project. These amendments reallocate the budget to allow for this new funding arrangement. There is no net fiscal impact to the County. Countywide (PFK)

Background and Policy Issues: In an effort to enhance the provision of fire-rescue services, the Board authorized the Fire Rescue Department to provide countywide communications services effective June 1, 2005. At that time the cost of dispatch was transferred from the Fire Rescue MSTU to the General Fund. This decision was challenged in court by the Delray Beach and Boca Raton. In June, 2007 the Court agreed with the Cities and the County is now required to fund dispatch services and the traffic signal preemption project from unincorporated revenues. The utility tax on electricity is revenue derived solely from the unincorporated area and will now be utilized as the funding source for central dispatch and the traffic light preemption project.

Attachments: Budget Amendment - General Fund

Budget Amendment - Utility Tax - Electricity Fund

County Administrator

Recommended by: Approved By:

Approved By:

Approved By:

Approved By:

Approved By:

Approved By:

Approved By:

Approved By:

Approved By:

Approved By:

Approved By:

Approved By:

Approved By:

Approved By:

Approved By:

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 DSITIONS (Cumulative)	·····	·	
Item Included In Current Budget?	Yes	No	
dget Account No: FundAgen	cyOrg	Object	Reporting Category
Recommended Sources of Fund	ls/Summary of l	Fiscal Impact	:
m.	REVIEW COM	<u>IMENTS</u>	
OFMB Fiscal and/or Contract l There is no net fiscal impact asso			:
Colinalist a Block			N/A
Elizalith Goese OFMB 8/7/	107	Contrac	ct Dev. and Control
Legal Sufficiency:		: :	
Paul F. S. Assistant County Attorney	8/7/07		
Other Department Review:			
Department Director			

This summary is not to be used as a basis for payment.

BOARD OF COUNTY COMMISSIONERS PALM BEACH COUNTY, FLORIDA BUDGET AMENDMENT

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FUND 0001 General Fund

Use this form to provide budget for items not anticipated in the budget.

ACCT.NUMBER	ACCT. NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF	REMAINING BALANCE
REVENUES								
800-8001 800-8001 800-8001	1410 Utility Tax-Electricity 8900 Statutory Reserve 8330 Transfer from Utility Tax-Elec Fund 1481	29,605,000 -43,949,290 0	29,605,000 -43,949,290 0	1,480,250 15,707,273	29,605,000	0 -42,469,040 15,707,273		
	Total Fund Revenues	1,031,254,533	1,074,730,911	17,187,523	29,605,000	1,062,313,434	4	
EXPENDITURES								
820-9100 820-9100	9052 Transfer to Fire Rescue Fund 1300 9192 Transfer to Fire Rescue Fund 3700	10,467,477 2,100,000	10,467,477 2,100,000		10,317,477 2,100,000	150,000 0		
	Total Fund Expenditures	1,031,254,533	1,074,730,911	0	12,417,477	1,062,313,434	•	
INITIATING D	EPARTMENT/DIVISION	Signatures	0.0	Date		, , , , , , , , , , , , , , , , , , ,	By Board of County Co At Meeting of August 21, 2007	ommissioners
	ndget Department Approval	Calizalitate	Glosh	8/1/07			Deputy Clerk to the Board of County Comi	nissioners

BOARD OF COUNTY COMMISSIONERS PALM BEACH COUNTY, FLORIDA BUDGET AMENDMENT

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FUND 1481 Utility Tax-Electricity (PBC Ord 89-13)

Use this form to provide budget for items not anticipated in the budget.

ACCT.NUMBER	ACCT. NAME	ORIGINAL BUDGET	CURRENT BUDGET	1	NCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF	REMAINING BALANCE
	ACCI. NAME	Ворон	DODGET		THE REPUBLIE	<u> </u>	<u> </u>	7: # · · · · · · · · · · · · · · · · · ·	
REVENUES									
800-8001	1410 Utility Tax-Electricity	0		0	29,605,000		29,605,000		
800-8001	8900 Statutory Reserve	0		0		1,480,250	-1,480,250		
	Total Fund Revenues	0		0	29,605,000	1,480,250	28,124,750		
EXPENDITURES	<u> </u>								
820-9007	9052 Transfer to Fire Rescue Fund 1300	0		0	10,317,477		10,317,477		
820-9007	9192 Transfer to Fire Rescue Fund 3700	0		0	2,100,000		2,100,000		
820-9007	9000 Transfer to General Fund 0001	0		0	15,707,273		15,707,273		
	Total Fund Expenditures	0		0	28,124,750	0	28,124,750		
		Signatures]	Date	<u> </u>	<u> </u>	By Board of County Co	ommissioners

INITIATING DEPARTMENT/DIVISION Administration/Budget Department Approval OFMB Department - Posted Cliqueal Class \$7/07

By Board of County Commissioners
At Meeting of
August 21, 2007

Deputy Clerk to the

Board of County Commissioners