PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM SUMMARY

Meeting Date: Octob	er 2, 2007	[]	Consent	[x]	Regular	
Department:		[]	Ordinance	[]	Public Hearing	
Submitted By:			nagement & Budge nagement & Budge			

I. **EXECUTIVE BRIEF**

Motion and Title: Staff recommends motion to Approve: A) Budget transfer of \$850,000 from Economic Development to the General Fund Contingency Reserve; B) Budget amendment of \$850,000 in the General Fund to recognize the transfer from Economic Development ; and a transfer from Contingency Reserves for \$1,000,000 to Head Start; C) Budget amendment of \$1,000,000 in the Head Start Fund to recognize the transfer from General Fund Contingency Reserve; and D) Five additional positions in the Head Start program.

Summary: The transfer from Economic Development to Contingency Reserve and the transfer from Contingency Reserve to Head Start are pursuant to Board direction given September 20, 2007 at the second Public Hearing to adopt the FY 2008 budget. The \$850,000 transfer from Economic Development will reduce funding for Job Growth Incentive and Development Regions grants. The transfer to Head Start will help meet essential program needs and allow 126 children to be served in the Head Start/Voluntary Pre-Kindergarten programs. The additional Head Start positions include three Family Service Specialists, one Parent Involvement Specialist and one Training Specialist. Three of these positions were to be eliminated in the FY 2008 budget process and are now being restored. Countywide (TKF)

Background and Justification: Economic Development's Job Growth Incentive and Development Regions grants have carry-over funding available from previously contracted projects that have lapsed. Head Start's FY 2008 budget request included Ad Valorem funding to maintain the current level of service within existing programs and to expand the program for an additional 126 children to be served. The additional \$1,000,000 will provide the resources necessary for Head Start to maintain the level of service and expand the program by participating in the Voluntary Pre-Kindergarten (VPK) program.

Attachments:

- 1. Budget Transfer (Fund 1539)
- 2. Budget Amendment (Fund 0001)
- 3. Budget Amendment (Fund 1002)

Recommended By: // hand / Department Director

5C-1

Approved By:

Rabert Weisman County Administrator

21/07

II. FISCAL IMPACT ANALYSIS

A.	Five	Year	Summary	of	Fiscal	Impact:
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Fiscal Years Capital Expenditures Operating Costs	2008 150,000	2009	2010	2011	2012
External Revenues Program Income (County) In-Kind Match (County)					
Net Fiscal Impact	150,000				
# Additional FTE Positions (Cumulative)	5	5	5	5	5
Is Item Included in Current B	udget: YES		NO X	<u> </u>	
Budget Account No.: Fund	Agency		Org	Object	
R	eporting Catego	ry			

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

III <u>REVIEW COMMENTS</u>

And An J. Juese Contract Administration

<u>912710</u>7

A. OFMB Fiscal and/or Contract Administration Comments:

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B. Legal Sufficiency:

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Assistant County Attorney

Other Department Review: Awa 10 Department Director

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

08-0017

BOARD OF COUNTY COMMISSIONERS PALM BEACH COUNTY, FLORIDA

BUDGET AMENDMENT Fund 0001 General Fund BGRV 420 092507-657 BGEX 420 092507-2306

10/2/2007

Deputy Clerk to the

Board of County Commissioners

ACCOUNT NAME AND NUMBER		ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 10/02/07	REMAINING BALANCE
					9, 9, 19, 19, 19, 19, 19, 19, 19, 19, 19		n han an a	- 14 mil + 44 mil + 4
EXPENDITURE	<u>S</u>							
<u>Transfer</u> 820-9100-9003	Tr to Head Start Fund 1002	9,057,716	9,057,716	1,000,000		10,057,716		
Reserves	II to Head Start Fund 1002	9,057,710	9,057,710	1,000,000		10,057,710		
820-9900-9901	Contingency Reserves	20,000,000	20,000,000		150,000	19,850,000	0	19,850,000
TOTAL APPRO	PRIATIONS & EXPENDITURES	1,018,278,583	1,018,278,583	1,000,000	150,000	1,019,128,583		
REVENUES								
800-8001-8099	Transfer from Economic Development	0	0	850,000	0	850,000		
TOTAL RECEIP	PTS & BALANCES	1,018,278,583	1,018,278,583	850,000	0	1,019,128,583		
			C!	- P. Datas			OF COUNTY COMM	ISSIONEDS
UFFICE U	DF FINANCIAL MANAGEMENT & BUDGET		Signature	s & Dates	· _	DI DUARD	AT MEETING OF	

INITIATING DEPARTMENT/DIVISION Administration/Budget Department Approval OFMB Department - Posted

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BOARD OF COUNTY COMMISSIONERS PALM BEACH COUNTY, FLORIDA

BGEX- 420-092507 2307

BUDGET TRANSFER FUND 1539 Economic Development Fund

ACCO	UNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 10/02/07	REMAINING BALANCE
<u>Transfer</u>								
820-9100-9000	Tr to General Fund 0001	0	0	850,000		850,000	0	850,000
<u>Economic Develo</u>	pment							
764-1130-8201	Contributions Non-Govt Agency	1,260,397	1,260,397		850,000	410,397	0	410,397
	TOTALS			850,000	850,000			
OFFICE O	F FINANCIAL MANAGEMENT		Signatures	& Dates		BY BOARD	OF COUNTY COMM	ISSIONERS
	& BUDGET	\mathcal{R} , \mathcal{OD}	J	012.1			AT MEETING OF	
INITIATI	NG DEPARTMENT/DIVISION	achone 64	wb	71210	7		10/2/2007	

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Deputy Clerk to the **Board of County Commissioners**

08-0019

BOARD OF COUNTY COMMISSIONERS PALM BEACH COUNTY, FLORIDA

BUDGET AMENDMENT Fund 1002 Head Start

BGEX-420-092507-658 BGEX-420-092507-2308

			<u>Fund 1002</u> F	leau Start			EXPENDED/	
ACCO	UNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	ENCUMBERED AS OF 10/02/07	REMAININ(BALANC
Revenue				· · · · · · · · · · · · · · · · · · ·				
147-1451-8000	Transfer from General Fund	7,857,290	7,857,290	319,351		8,176,641		
147-1457-8000	Transfer from General Fund	663,525	663,525	90,414		753,939		
147-1449-8000	Transfer from General Fund	505,682	505,682	18,800		524,482		
147-1459-8000	Transfer from General Fund	0	0	571,435		571,435		
TOTAL RECEIP	TS & BALANCES	24,325,322	24,325,322	1,000,000	0	25,325,322		
<u>Expenditures</u>								
147-1451-1201	Salaries & Wages Regular	8,615,726	8,615,726	103,589		8,719,315		8,719,31
147-1451-2101	FICA-Taxes	539,274	539,274	6,422		545,696		545,69
147-1451-2105	FICA Medicare	126,672	126,672	1,502		128,174		128,17
147-1451-2201	Retirement Contributions	949,135	949,135	11,239		960,374		960,37
147-1451-2301	Insurance Life & Health	2,086,792	2,086,792	36,400		2,123,192		2,123,19
147-1451-6401	Equipment	0	0	88,481		88,481		88,48
147-1451-6405	Data Processing Equipment	0	0	24,700		24,700		24,70
147-1451-3103	Medical & Dental Health	54,000	54,000	19,968		73,968		73,96
147-1451-3118	Dental Services	5,000	5,000	13,800		18,800		18,80
147-1451-5121	Other Contractual Services	8,250	8,250	13,250		21,500		21,50
147-1457-1201	Salaries & Wages Regular	972,971	972,971	30,924		1,003,895		1,003,89
147-1457-2101	FICA-Taxes	60,929	60,929	1,917		62,846		62,84
147-1457-2105	FICA Medicare	14,233	14,233	448		14,681		14,68
147-1457-2201	Retirement Contributions	106,612	106,612	3,509		110,121		110,12
147-1457-2301	Insurance Life & Health	268,150	268,150	7,635		275,785		275,78
147-1457-2401	Workers Comp	12,456	12,456	1,311		13,767		13,76
147-1457-6401	Equipment	0	0	22,170		22,170		22,17
147-1457-6405	Data Processing Equipment	0	0	9,300		9,300		9,30
147-1457-4410	Rent-Building	24,000	24,000	13,200		37,200		37,20
147-1449-6401	Data Processing Equipment	0	0	18,800		18,800		18,80
147-1459-3401	Contractual Services	0	0	571,435		571,435		571,43
FOTAL APPROP	RIATIONS & EXPENDITURES	24,325,322	24,325,322	1,000,000	0	25,325,322		

OFFICE OF FINANCIAL MANAGEMENT

& BUDGET

INITIATING DEPARTMENT/DIVISION Administration/Budget Department Approval OFMB Department - Posted

Signatures & Dates

BY BOARD OF COUNTY COMMISSIONERS

AT MEETING OF 10/2/2007 Deputy Clerk to the Board of County Commissioners