

**PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS  
AGENDA ITEM SUMMARY**

Meeting Date: May 5, 2009       Consent       Regular  
    Ordinance       Public Hearing

Department Submitted By: Clerk & Comptroller, Palm Beach County

Submitted For:                    Sharon R. Bock, Clerk & Comptroller

**I. EXECUTIVE BRIEF**

**Motion and Title:** Staff recommends motion to approve a Budget Transfer of \$170,314 from the General Fund contingency reserve to supplement the 2009 Value Adjustment Board Budget.

**Summary:** The 2009 Value Adjustment Board season set a new record in terms of the number of individuals filing petitions— 13,200. This was an increase of 1,875 from the year before, which was also a record-breaking year. With this increase in filed petitions, corresponding costs also went up. The Palm Beach County Value Adjustment Board requires \$170,314 to supplement its current budget in order to meet operating cost projections for the remainder of the fiscal year. The Board of County Commissioners will be reimbursed 40% of these funds by the School Board of Palm Beach County as mandated by State Statute. Countywide (PK)

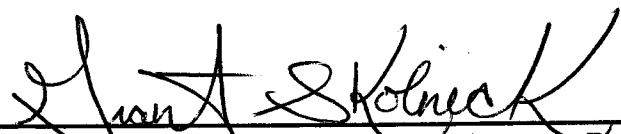
**Background and Justification:** Due to the great increase in petitions filed, the 2009 Value Adjustment Board required \$170,314 from the General Fund contingency reserve to supplement its original Budget. Although an even larger increase in petitions was anticipated for the 2009 VAB season, the Clerk's Office was instructed to come back before the board for additional funds instead of just incorporating the request into the original budget.

With an increase in filed petitions, corresponding costs also went up. This includes Special Magistrate hours, temps, postage costs, office supplies, meeting costs, advertising costs and staff hours. Moreover, the current year's VAB season also witnessed a change in legislation which mandated several key changes to the process including the privatization of legal counsel which is much more costly than the County Attorney's Office for services provided. This, compounded with several recent legal actions involving the VAB, has led to greatly increased legal costs for the fiscal year.

The trend for increased VAB petitions continues with this year's petitions reflecting a 67% increase for just the first month of filings

**Attachments:**

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

Recommended by:       4/29/09  
Grant J. Skolnick, Esq. – Administrator, Board Services      Date

Approved by:       5/1/09      4/1/09  
Assistant County Administrator      Date

**II. FISCAL IMPACT ANALYSIS**

**A. FIVE YEAR SUMMARY OF FISCAL IMPACT:**

Fiscal years	2009	2010	2011	2012	2013
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	<u>\$170,314</u>	_____	_____	_____	_____
External Revenues	<u>(\$68,126)</u>	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-kind Match (County)	_____	_____	_____	_____	_____
<b>NET FISCAL IMPACT</b>	<u>\$102,188</u>	_____	_____	_____	_____
No. additional FTE positions (Cumulative)	_____	_____	_____	_____	_____

Is item included in current Budget? Yes \_\_\_\_\_ No X

Budget Account No.: Fund \_\_\_\_\_ Dept \_\_\_\_\_ Unit \_\_\_\_\_ Object \_\_\_\_\_

Revenue Source \_\_\_\_\_

**B. RECOMMENDED SOURCES OF FUNDS/SUMMARY OF FISCAL IMPACT:**  
General Fund Contingency Reserves

**C. DEPARTMENTAL FISCAL REVIEW:** \_\_\_\_\_

**III. REVIEW COMMENTS**

**A. OFMB FISCAL AND/OR CONTRACT DEV. AND CONTROL COMMENTS:**

The external revenue reflects the 40% portion of expenses covered by the school board.

John DeWitt 4.30.09 OFMB  
John J. Jacoby 4/30/09 Contract Dev. and Control  
 CN 4/29/09  
 JP 4/29/09

**B. LEGAL SUFFICIENCY:**

Paul F. [Signature] 5/1/09  
 Assistant County Attorney

**C. Other Department Review:**

\_\_\_\_\_  
Department Director

**NUMBER OF VALUE ADJUSTMENT BOARD PETITIONS FILED EACH YEAR**

<b><u>YEAR</u></b>	<b><u>TOTAL PETITION COUNT</u></b>
2000	2,760
2001	3,790
2002	4,276
2003	4,706
2004	5,306
2005	6,791
2006	10,753
2007	11,325
2008	13,200

2009 -


BOARD OF COUNTY COMMISSIONERS  
PALM BEACH COUNTY, FLORIDA

BUDGET TRANSFER  
FUND 0001 GENERAL FUND

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 04/15/09	REMAINING BALANCE
<b>EXPENDITURES</b>							
E3101 Professional Services	124,850	124,850	40,150		165,000	154,665	10,335
E3125 Legal Services	5,000	5,000	20,000		25,000	43,177	-18,177
E3126 Interpreter Services	300	300		-300	0	0	0
E3161 Audio/Visual Services Ch. 20	1,000	1,000		-500	500	0	500
E3301 Court Reporter Services *	1	1		-1	0	0	0
E3404 Temp Serv/Contracted Salaries	30,000	30,000		-30,000	0	0	0
E3414 Iss Professional Services	4,000	4,000		-4,000	0	0	0
E4001 4001 Regular	150	150		-150	0	0	0
E4007 Travel-Mileage	500	500		-300	200	0	200
E4701 Printing & Binding-Outside	100	100		-100	0	0	0
E4703 Graphics Charges	4,000	4,000		-4,000	0	0	0
E4801 Promotl Activities (Ord 86-19)	150	150		-150	0	0	0
E4941 Registration Fees	800	800		-800	0	0	0
E4942 Tuition-Reimbursement	1,500	1,500		-1,500	0	0	0
E4946 Advertising Including Legal	1,500	1,500	1,500		3,000	730	2,270
E4950 Work Done By Other Cty Forces	140,000	140,000	152,764		292,764	154,099	138,665
E5111 Office Furniture And Equipment	4,700	4,700		-1,700	3,000	1,700	3,000
E5112 Telephone Equipment/Install	598	598		-598	0	0	0
E5201 Materials/Supplies Operating	1	1		-1	0	0	0
<b>TOTALS</b>			<b>214,414</b>	<b>-44,100</b>			

Attachment 2

Signatures & Dates

 4/29/09

BY BOARD OF COUNTY COMMISSIONERS  
AT MEETING OF  
5/5/2009  
Deputy Clerk to the  
Board of County Commissioners

Clerk & Comptroller, Palm Beach County  
INITIATING DEPARTMENT/DIVISION  
Administration/Budget Department Approval  
OFMB Department - Posted