

PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS  
AGENDA ITEM SUMMARY

Meeting Date: November 16, 2010    ☒ Consent    ☐ Regular

☐ Ordinance    ☐ Public Hearing

Department:

Submitted By: Financial Management & Budget

Submitted For: Financial Management & Budget

I. EXECUTIVE BRIEF

**Motion and Title:** Staff recommends motion to approve the following FY 2010 Budget Amendments and Transfers: **A)** Budget Amendment of \$4,359,157 in the General Fund to recognize reimbursement from FEMA and to reallocate budget between departments; **B)** Budget Transfer of \$29,500 in the Head Start Fund from building improvements to the Public Building Improvement Fund; **C)** Budget Amendment of \$29,500 in the Public Building Improvement Fund to recognize the transfer and increase the budget for the West Palm Beach Center for Early Head Start Shell Build out; **D)** Budget Amendment of \$9,446 in the Metropolitan Planning Organization Fund to recognize the transfer from the General Fund and increase personal services; **E)** Budget Amendment of \$7,398 in the Glades Regional Fire Rescue Fund to transfer remaining funds to the Fire Rescue MSTU Fund and close out the fund; **F)** Budget Amendment of \$7,398 in the Fire Rescue MSTU Fund to recognize the transfer and increase reserves; **G)** Budget Transfer of \$6,340 in the 22.3M GO 06 Library District Improvement Fund from reserves to the Library Capital Grants Fund; and **H)** Budget Amendment of \$6,340 in the Library Capital Grants Fund to recognize the transfer and re-establish the budget for the North County Regional Expansion project.

**Summary:** A Budget Amendment of \$4,359,157 in the General Fund is necessary to recognize reimbursement from FEMA for hurricanes Frances and Jeanne to establish budget for pass through payment to Solid Waste Authority and to reappropriate budget between various departments. Year-end budget adjustments of \$282,446 are being made to cover employee leave payouts due to staff turnover and health insurance costs. Funds are available from the Parks and Recreation and Facilities department budgets in the General Fund to cover these adjustments. A Budget Transfer of \$29,500 from the Head Start Fund to the Public Building Improvement Fund is necessary due to additional expenditures to complete the WPB Head Start Shell Build out. Grant funds are available to cover additional expenditures. A Budget Amendment of \$9,446 in the Metropolitan Planning Organization Fund is necessary to recognize the transfer from the General Fund to cover employee leave payouts not reimbursed by grant funds. A Budget Amendment of \$7,398 in the Glades Regional Fire Rescue is necessary to transfer remaining funds and close out the fund. A Budget Amendment of \$6,340 in the Library Capital Grants Fund is necessary to cover negative interest from FY 2009 and re-establish the project budget. Countywide (PK)

**Background and Justification:** Continue on page 3

**Attachments:**

1. Budget Amendment Fd 0001
2. Budget Transfer Fd 1002
3. Budget Amendment Fd 3804
4. Budget Amendment Fd 1360
5. Budget Amendment Fd 1302
6. Budget Amendment Fd 1300
7. Budget Transfer Fd 3022
8. Budget Amendment Fd 3753

Recommended By: \_\_\_\_\_

*Elizabeth Brown*  
Department Director

11/1/10  
Date

Approved By: \_\_\_\_\_

*[Signature]*  
County Administrator

11/2/10  
Date

II. FISCAL IMPACT ANALYSIS

A. **Five Year Summary of Fiscal Impact:**

Fiscal Years	2010	2011	2012	2013	2014
Capital Expenditures					
Operating Costs	\$4,359,157				
External Revenues	(\$4,359,157)				
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	Dept	Unit	Object	
	Program				

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

III. REVIEW COMMENTS

A. **OFMB Fiscal and/or Contract Administration Comments:**

\*FEMA Reimbursement. Other Budget Amendments/Transfers have a no additional fiscal impact, funds are reallocated as part of year-end budget adjustments.

N. Stein 11/1/10  
OFMB

N/A  
Contract Administration

B. **Legal Sufficiency:**

Paul F. J. 11/2/10  
Assistant County Attorney

C. **Other Department Review:**

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

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

**Background and Justification:** During FY 2010 reimbursement revenues from FEMA were received for hurricanes Frances and Jeanne. Eight departments (Administration, County Attorney, County Commission, Medical Examiner, Office of Community Revitalization, Risk Management and Metropolitan Planning Organization) were over expended at the end of FY 2010 due to overtime pay, leave payouts and health insurance costs. Funds are available from salaries in the Parks and Recreation department and from repair/maintenance for buildings in the Facilities department in the General Fund to cover these adjustments. Additional grant funds of \$29,500 are needed to be transferred from Head Start to the Public Building Improvement Fund to complete the WPB Head Start Shell Build out. The Metropolitan Planning Organization Fund is in need of \$9,446 to cover employee leave payouts that are not reimbursed by grant funds. A Budget Amendment of \$7,398 in the Glades Regional Fire Rescue is necessary to transfer remaining funds and close out the fund. A Budget Amendment of \$6,340 in the Library Capital Grants Fund is necessary to cover negative interest from FY 2009 and re-establish the project budget.

BOARD OF COUNTY COMMISSIONERS  
PALM BEACH COUNTY, FLORIDA  
BUDGET AMENDMENT

Fund 0001 General Fund

ACCOUNT NAME AND NUMBER		ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 10/27/2010	REMAINING BALANCE
<b>Revenues</b>								
595-D04B-3199	Fema Disaster Reimbursement	0	0	1,200,791	0	1,200,791		
595-D04B-3499	St Dca-Disaster Reimbursement	0	0	28,895	0	28,895		
595-D04C-3199	Fema Disaster Reimbursement	0	0	3,005,784	0	3,005,784		
595-D04C-3499	St Dca-Disaster Reimbursement	0	0	123,687	0	123,687		
<b>TOTAL RECEIPTS &amp; BALANCES</b>		999,824,019	1,028,962,726	4,359,157	0	1,033,321,883		
<b>Expenditures</b>								
260-2100-1201	Salaries & Wages Regular	1,408,229	1,408,229	56,000	0	1,464,229	1,458,674	5,555
260-2100-2201	Retirement Contributions-FRS	170,386	170,386	10,000	0	180,386	180,216	170
260-2100-2301	Insurance Life & Health	100,100	100,100	20,000	0	120,100	117,384	2,716
280-2100-2301	Insurance Life & Health	409,320	409,320	45,000	0	454,320	492,112	-37,792
300-3101-2301	Insurance Life & Health	36,400	35,472	5,200	0	40,672	40,596	76
300-3102-1101	Salaries Executive	92,096	89,896	0	12,500	77,396	77,102	294
300-3103-2201	Retirement Contributions-FRS	29,386	29,386	1,000	0	30,386	30,167	219
300-3103-2301	Insurance Life & Health	36,400	36,400	15,000	0	51,400	51,113	287
300-3104-1201	Salaries & Wages Regular	146,989	147,189	1,000	0	148,189	147,912	277
300-3105-1201	Salaries & Wages Regular	201,095	201,095	5,000	0	206,095	206,050	45

**BOARD OF COUNTY COMMISSIONERS  
PALM BEACH COUNTY, FLORIDA  
BUDGET AMENDMENT**

**Fund 0001 General Fund**

ACCOUNT NAME AND NUMBER		ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 10/27/2010	REMAINING BALANCE
300-3105-2101	Fica-Taxes	18,178	18,178	1,000	0	19,178	19,011	167
300-3105-2201	Retirement Contributions-FRS	35,031	35,031	1,400	0	36,431	36,362	69
300-3105-2301	Insurance Life & Health	36,400	36,400	5,200	0	41,600	41,539	61
300-3106-1201	Salaries & Wages Regular	147,339	136,339	0	8,000	128,339	128,321	18
300-3107-2301	Insurance Life & Health	36,400	23,400	0	10,000	13,400	12,973	427
410-5250-4610	Repair/Maint-Buildings	544,500	544,500	0	101,846	442,654	409,198	33,456
580-5221-1201	Salaries & Wages Regular	11,449,371	11,303,170	0	150,000	11,153,170	11,111,963	41,207
595-D04B-4901	Other Current Charges & Obligations	0	0	1,229,686	0	1,229,686	1,229,686	0
595-D04C-4901	Other Current Charges & Obligations	0	0	3,129,471	0	3,129,471	3,129,471	0
610-6101-2301	Insurance Life & Health	54,576	54,576	2,000	0	56,576	70,050	-13,474
670-4100-1201	Salaries & Wages Regular	1,450,048	1,450,048	46,000	0	1,496,048	1,496,110	-62
670-4100-2301	Insurance Life & Health	172,824	172,824	44,000	0	216,824	221,950	-5,126
700-7223-1201	Salaries & Wages Regular	198,890	198,890	15,000	0	213,890	225,595	-11,705
760-7608-4909	Licenses & Permits	0	0	100	0	100	100	0
820-9100-9065	Transfer to MPO Fd 1360	60,873	60,873	9,446	0	70,319	55,978	14,341
<b>TOTAL APPROPRIATIONS &amp; EXPENDITURES</b>		999,824,019	1,028,962,726	4,641,503	282,346	1,033,321,883		

OFMB

Signatures &amp; Dates

BY BOARD OF COUNTY COMMISSIONERS  
AT MEETING OF

11/16/10

Deputy Clerk to the  
Board of County Commissioners

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

OFMB  
*[Signature]* 10/29/10

40  
11/10

BOARD OF COUNTY COMMISSIONERS  
PALM BEACH COUNTY, FLORIDA  
BUDGET TRANSFER

BGEX 102610\*229

Fund 1002 Head Start Fund

ACCOUNT NAME AND NUMBER		ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 10/26/10	REMAINING BALANCE
<u>Expenditures</u>								
147-1464-6211	Building Improvements	0	35,000	0	29,500	5,500	0	5,500
820-1464-9204	Tr to Public Bldg Imprv Fd 3804	0	212,603	29,500	0	242,103	130,329	111,774
TOTAL APPROPRIATIONS & EXPENDITURES				29,500	29,500			

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Signatures & Dates

BY BOARD OF COUNTY COMMISSIONERS  
AT MEETING OF

11/16/10

Deputy Clerk to the  
Board of County Commissioners

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

*D. Community Services*  
*N. Diaz 10/29/10*

*AD 11/10*

BOARD OF COUNTY COMMISSIONERS  
PALM BEACH COUNTY, FLORIDA  
BUDGET AMENDMENT

BGRV 102510\*26  
BGEX 102510\*221

Fund 3804 Public Building Impr Fund

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 10/25/10	REMAINING BALANCE
<b>Revenues</b>							
800-B454-8003      Tr Fr Head Start Fd 1002	0	212,603	29,500	0	242,103		
<b>TOTAL RECEIPTS &amp; BALANCES</b>	84,877,226	97,045,843	29,500	0	97,075,343		
<b>Expenditures</b>							
141-B454-6211      Building Improvements	0	212,603	27,050	0	239,653	239,652	1
141-B454-6505      Design/Eng/Mgmt-Cip Admin	0	0	2,450	0	2,450	2,450	0
<b>TOTAL APPROPRIATIONS &amp; EXPENDITURES</b>	84,877,226	97,045,843	29,500	0	97,075,343		

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Signatures & Dates

BY BOARD OF COUNTY COMMISSIONERS

AT MEETING OF

11/16/10

Deputy Clerk to the  
Board of County Commissioners

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

*[Signature]* OFMB  
10/29/10

11/1/10

BOARD OF COUNTY COMMISSIONERS  
PALM BEACH COUNTY, FLORIDA  
BUDGET AMENDMENT

BGRV 102510\*25  
BGEX 102510\*220

Fund 1360 Metro Planing Organization

ACCOUNT NAME AND NUMBER		ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 10/25/10	REMAINING BALANCE
<u>Revenues</u>								
560-5600-8000	Tr Fr General Fund Fd 0001	0	0	9,446	0	9,446		
TOTAL RECEIPTS & BALANCES		3,073,675	3,073,675	9,446	0	3,083,121		
<u>Expenditures</u>								
560-5600-1201	Salaries & Wages Regular	710,712	710,712	8,774	0	719,486	615,935	103,551
560-5600-2101	Fica-Taxes	41,254	41,254	544	0	41,798	35,238	6,560
560-5600-2105	Fica-Medicare	10,308	10,308	128	0	10,436	8,989	1,447
TOTAL APPROPRIATIONS & EXPENDITURES		3,073,675	3,073,675	9,446	0	3,083,121		

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Signatures & Dates

BY BOARD OF COUNTY COMMISSIONERS  
AT MEETING OF

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

*[Signature]* *NPO*  
*10/29/10*  
*AD*  
*11/10*

11/16/10  
Deputy Clerk to the  
Board of County Commissioners



BOARD OF COUNTY COMMISSIONERS  
PALM BEACH COUNTY, FLORIDA  
BUDGET AMENDMENT

Fund 1302 Glades Regional Fire Rescue

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 10/25/2010	REMAINING BALANCE
<u>Revenues</u>							
800-8000-8901      Balance Brought Forward	0	0	7,398	0	7,398		
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TOTAL RECEIPTS & BALANCES	0	0	7,398	0	7,398		
 <u>Expenditures</u>							
440-6471-9052      Tr To Fire/Rescue MSTU Fd 1300	0	0	7,398	0	7,398	7,398	0
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TOTAL APPROPRIATIONS & EXPENDITURES	0	0	7,398	0	7,398		

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

Signatures & Dates

*Fire Rescue*  
*N. Diaz* 10/29/10  
AD 11/1/10

BY BOARD OF COUNTY COMMISSIONERS

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AT MEETING OF  
11/16/10  
Deputy Clerk to the  
Board of County Commissioners

BOARD OF COUNTY COMMISSIONERS  
PALM BEACH COUNTY, FLORIDA  
BUDGET AMENDMENT

FUND 1300 Fire Rescue MSTU

ACCT.NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 10/25/10	REMAINING BALANCE
<u>Revenues</u>								
440-4210-8054	Tr Fr Glades Regnl F/R Fd 1302	0	0	7,398		7,398		
TOTAL RECEIPTS & BALANCES		310,000,405	332,394,810	7,398	0	332,402,208		
<u>Expenditures</u>								
440-4299-9901	Contingency Reserves	10,000,000	9,896,000	7,398	0	9,903,398	0	9,903,398
TOTAL APPROPRIATIONS & EXEPNDITURES		310,000,405	332,394,810	7,398	0	332,402,208		

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Administration/Budget Department Approval  
OFMB Department - Posted

Signatures & Dates

*[Signature]* Fire Rescue  
*[Signature]* 10/29/10

11/16/10

BY BOARD OF COUNTY COMMISSIONERS  
AT MEETING OF  
11/16/10  
Deputy Clerk to the  
Board of County Commissioners

BOARD OF COUNTY COMMISSIONERS  
PALM BEACH COUNTY, FLORIDA

BUDGET TRANSFER

FUND 3022 - 22.3M GO 06 Library District Improvement

ACCOUNT NAME AND NUMBER	ADOPTED BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 10/25/10	REMAINING BALANCE
<b>EXPENDITURES</b>							
3022-321-9900-9908    Reserves New Projects	855,123	625,129	0	6,340	618,789		618,789
3022-821-9100-9296    Transfer to Library Grant Fund 3753	0	0	<u>6,340</u>	<u>0</u>	6,340		6,340
<b>TOTAL APPROPRIATIONS &amp; EXPENDITURES</b>			6,340	6,340			

OFFICE OF FINANCIAL MANAGEMENT  
& BUDGET

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INITIATING DEPARTMENT/DIVISION

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Administration/Budget Department Approval

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OFMB Department - Posted

Signatures & Dates

Library

*[Signature]* 10/29/10

11/16/10

BY BOARD OF COUNTY COMMISSIONERS

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AT MEETING OF

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11/16/2010

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Deputy Clerk to the  
Board of County Commissioners

BOARD OF COUNTY COMMISSIONERS  
PALM BEACH COUNTY, FLORIDA

BUDGET AMENDMENT

FUND 3753 - Library Capital Grants

ACCOUNT NAME AND NUMBER	ADOPTED BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 10/22/10	REMAINING BALANCE
<u>REVENUES</u>							
3753-800-8000-8161    Transfer from Fund 3022	0	0	6,340	0	6,340		
TOTAL RECEIPTS & BALANCES	500,083	493,660	6,340	0	500,000		
<u>EXPENDITURES</u>							
3753-321-L050-6502    Building Construction - CIP	500,000	493,660	6,340	0	500,000	500,000	0
TOTAL APPROPRIATIONS & EXPENDITURES	500,083	493,660	6,340	0	500,000		

OFFICE OF FINANCIAL MANAGEMENT & BUDGET	Signatures & Dates	BY BOARD OF COUNTY COMMISSIONERS
INITIATING DEPARTMENT/DIVISION		AT MEETING OF
Administration/Budget Department Approval	<u>Libran</u>	<u>11/16/2010</u>
OFMB Department - Posted	<u>N. Diaz 10/29/10</u>	Deputy Clerk to the
	<u>AD 11/10</u>	Board of County Commissioners