

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

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Meeting Date: April 5, 2011 Consent Regular
 Public Hearing
Department:
Submitted By: Office of Financial Management and Budget
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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 \$57,492,239 in 211 funds.

Summary: These budget amendments and transfers are necessary to adjust FY 2011 budgets to reflect differences between actual and estimated revenues and expenditures of FY 2010. These amendments adjust the balances brought forward, various revenue, expenditure and reserve accounts to their audited balances. The proposed increases include \$32,401,261 additional reserves for balances brought forward in Countywide tax equivalent funds. The adjustment is a result of:

- \$9,796,445 additional excess fess: Sheriff's Office \$7,486,868, Clerk & Comptroller \$915,897, Supervisor of Elections \$1,393,680 and
- \$8,175,197 additional revenues: Sheriff's revenues \$2,011,469, Ad Valorem Taxes (net) \$1,486,740, State Revenue Sharing \$1,985,390, Transfer from the Information System Service Fund which was closed when ISS was reclassified from an Internal Service Fund to a component of the General Fund \$2,691,598 and
- \$863,716 additional refunds: Tax Collector \$809,428, Property Appraiser \$54,288 and
- \$5,019,562 expenditures less than originally estimated: Community Services \$2,619,247, Facilities Development and Operations \$1,198,525, Fire Rescue Common Dispatch \$1,201,790 and
- \$5,009,040 available fund balance in the Sales Tax Fund and
- \$915,968 available funds from completed capital projects and
- \$2,621,333 reflects various adjustments including grant match savings, expenditures less than and revenue greater than originally estimated.

FY 2012 deficit projections currently assume these additional reserves will be carried forward to balance the annual budget. Countywide (PK)

Background and Justification: During the development of the FY 2011 budget, estimates of revenues and expenditures were made for the FY 2010 budget year. These estimates form the basis for the carry over of fund balances into the FY 2011 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 2011 budgets must be adjusted.

The proposed adjustments include \$32,401,261 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.

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Recommended by: Elizabeth Blush 3/28/11
Department Director Date
Approved by: A Baker 3/28/11
County Administrator Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2011	2012	2013	2014	2015
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:

M. Gray 3/28/11
OFMB

N/A
Contract Dev. & Control

B. Legal Sufficiency

Paul F. S. 3/28/11
Assistant County Attorney

C. Other Department Review

Department Director

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

Schedule of FY 2011 Balance Forward Amendments

Fund	Amendment Amount	Reserve Adjustment	Operating Adjustment	Amended Fund Budget	
General Fund	27,956,068	32,401,261	(4,445,193)	989,342,582	*
Head Start	219,595	0	219,595	28,787,352	
Farmworkers Jobs Fund	3,022	0	3,022	455,072	
Affordable Housing Trust Fund	1,236,748	1,236,748	0	8,224,609	
Housing & Community Devlpmt	(3,428,654)	40,642	(3,469,296)	15,811,740	
Home Investment Partnership Act	(943,188)	0	(943,188)	6,540,407	
Section 108 Loan Fund	32,228	32,228	0	187,228	
Neighborhood Stabilization Program	0	0	0	12,440,614	***
Juvenile Assessment Center Fd	16,218	16,218	0	325,241	
Law Enforcement Trust Fund	134,746	134,746	0	2,982,295	
Beautification Maintenance	40,317	40,317	0	1,642,312	
County Transport Trust	0	0	0	43,623,870	**
Street Lighting Maintenance	31,708	31,708	0	1,322,912	
Natural Areas Stwrdsdp Endwmnt	18,928	18,928	0	5,222,804	
Ag Reserve Land Management	276,104	276,104	0	1,495,648	
Environmental Enhance-Freshwtr	5,160	5,160	0	481,110	
Environmental Enhance-Saltwtr	(52,811)	82,086	(134,897)	601,313	
Environmental Enhance-Nonspec	744,863	744,863	0	3,633,938	
Natural Areas Fund	3,749,588	3,749,588	0	36,251,051	
Pollution Recovery Trust Fund	219,505	219,505	0	2,483,859	
State Mosquito Fund	(249)	0	(249)	197,976	
Petroleum Storage Tank Program	33,097	(11,304)	44,401	1,699,207	
Petrol Store Tank Compliance	5,210	(11,232)	16,442	852,422	
Handicapped Parking Enforcemnt	40,718	40,718	0	382,147	
Human Relations Camp	1,197	(98,871)	100,068	100,068	
HUD - Fair Housing	100,270	100,270	0	580,149	
Fair Employment Contract	106,099	106,099	0	986,633	
Sales Tax Revenue Fund	(40,508)	0	(40,508)	81,507,757	*
Bond Waiver Program R89-1178	3,572	3,572	0	661,401	
Intergov'L Radio Comm Program	326,847	326,847	0	2,411,363	
School Impact Fees Zone 1	(382,637)	(382,637)	0	877,491	
School Impact Fees Zone 2	(194,882)	(194,882)	0	664,214	
School Impact Fees Zone 3	(550,365)	(550,365)	0	712,297	
School Impact Fees Zone 4	(252,388)	(252,388)	0	475,899	
Choose Life License Plate Fund	99,772	0	99,772	182,313	
Law Library	15,904	15,904	0	532,331	
Court Information Technology Fund (F.S. 28.2412e1)	0	0	0	3,541,971	**
Palm Tran Operations	956,456	0	956,456	67,762,529	
Palm Tran Grants	4,841,542	210,772	4,630,770	79,464,257	
Palm Tran Letter of Credit	86,306	86,306	0	86,306	
Metro Planing Organization	(47,466)	(228,154)	180,688	3,178,464	
Southwinds Golf Course	16,564	16,564	0	1,770,237	
Okeehetee Golf Course	(209,198)	(40,667)	(168,531)	2,227,412	
Osprey Point Golf Course	2,618	2,618	0	2,179,205	
Park Ridge Golf Course	(66,224)	(66,224)	0	1,543,055	
CCRT Street Lighting Maintenance	301,566	301,566	0	1,508,539	
ACC Mobile Spay/Neuter Prgm	(32,609)	(32,609)	0	1,054,947	
Animal Regulation Trust Fund	6,278	0	6,278	56,233	
Victims Of Crime Emergency Support Fund	3,110	0	3,110	55,284	
E-911 Wire Line FS365.171	4,164	4,164	0	1,130,841	
EMS Award Grant Program	471,786	0	471,786	974,828	
Public Safety Grants	(6,046)	0	(6,046)	249,289	
Emergency Management	41,164	10,029	31,135	1,279,780	
Regulation Of Towing Business	23,583	23,583	0	250,104	
Vehicle For Hire Ordinance	(59,814)	(59,814)	0	900,791	
Moving Ordinance	43,063	43,063	0	124,320	
E-911 Wireless FS365.171	(513,888)	0	(513,888)	2,284,978	
E-911 Carry Forward FS 365.172/173	2,503,460	0	2,503,460	11,243,058	
E-911 Grant Fund	44,815	44,815	0	12,601,004	
Justice Service Grant Fund	(200,042)	(200,042)	0	133,193	
Highridge Activity Fund	(762)	0	(762)	25,734	

Schedule of FY 2011 Balance Forward Amendments

Fund	Amendment Amount	Reserve Adjustment	Operating Adjustment	Amended Fund Budget
TDC-Convention Center Oper	(32,341)	(32,341)	0	6,310,789
TDC-Film Commission	48,591	48,591	0	640,633
TDC-Special Projects	4,306	4,306	0	269,062
TDC-4th Cent Local Option Tax	715,932	715,932	0	10,081,208
TDC-Tourism	1,487,325	1,487,325	0	10,864,888
TDC-Cultural Arts	256,421	256,421	0	3,545,865
TDC-Beaches	(100,686)	(100,686)	0	1,730,202
TDC-Sports Commission	88,117	88,117	0	1,332,603
TDC-1st Cent Tourist Local Option Tax	344,459	344,459	0	11,248,807
Drug Abuse Trust Fund	211,861	165,861	46,000	572,290
Driver Ed Trust FS318.121	(96,972)	0	(96,972)	1,618,844
Cooperative Extension Rev Fund	14,008	14,008	0	346,610
PBC Office of Inspector General	49,837	49,837	0	1,524,662
PBC Commission on Ethics	70,770	70,770	0	546,396
Crime Prevention Fund	113,910	109,629	4,281	487,506
Domestic Violence Fund	37,030	37,030	0	149,657
JAG-LLEBG ARRA Fund 2009	33,386	33,386	0	584,065
JAG Combat & Re Entry Grant 2008-2012	99,005	0	99,005	305,005
Criminal Justice Reserve Fund	(30,146)	0	(30,146)	1,074,901
Justice & Mental Health Collab Program Grant	184,463	0	184,463	287,405
Public Affairs Replacement Frequency	7,396	7,396	0	1,688,465
Economic Development	(25,970)	0	(25,970)	5,394,030
EDO Section 108 Loan Fund	(676,436)	0	(676,436)	17,141,519
233.6M NAV 90 DS, Criminal Justice Facilities	35,721	0	35,721	2,997,367
94.3 NAV 04 DS, Public Improvement & Ref Airport	17,734	17,734	0	7,853,393
25M GO 03 DS, Parks & Cultural Facilities	24,910	24,910	0	1,878,616
25M GO 05 DS, Parks & Cultural Facilities	24,623	24,623	0	1,980,711
30.5M GO 03 DS, Library Improvements	(137,459)	0	(137,459)	1,414,942
24.5M GO 06 DS, Library Improvements	26,113	26,113	0	1,763,272
133.9M NAV 05 DS Scripps Construction	52,452	52,452	0	10,859,868
38.8M NAV 04 DS, Scripps/Mecca Land Acquisition	6,984	6,984	0	2,846,591
24.3M NAV Tax 04 DS, Scripps/Mecca Land Acquisition	107,119	107,119	0	2,928,496
11.5M Note Tax Refunding 07 DS, Conv Cntr Hotel	19,625	0	19,625	440,157
50M GO 05 DS, Waterfront Access	54,499	54,499	0	3,780,797
15M NAV 06 DS, Public Imp Rev Jud Parking	7,321	7,321	0	1,151,754
13M NAV 05 DS, 2nd FAU/Scripps Beeline	51,516	51,516	0	1,674,996
98M NAV 07 DS, Scripps/Brigger	25,114	25,114	0	7,761,333
180M NAV 08 DS, Jail Expansion/Pub Bldg	1,422,824	1,422,824	0	14,071,174
180M NAV 08 DSR, Jail Expansion/Pub Bldg	120,279	120,279	0	12,204,056
35.077M NAV 08 DS, PBSO Mobile Data	5,466	5,466	0	6,399,817
11.6M Note Payable 08 DS, ESL Jupiter	82,549	82,549	0	1,088,549
16.1M LT BAN 09 DS Public Improv (4 pts Fac)	31,153	31,153	0	676,783
94.325M NAV 2008-2 Max Planck/Sunshine	24,893	24,893	0	7,654,723
NAV 2008 DSR, Max Planck & SS Refunding	215,735	215,735	0	8,682,795
57.4M GO 94B DS, Ref 3 issues	80,717	0	80,717	4,495,829
32.7M NAV 97 DS Ref 233.6M CJF 90	6,399	6,399	0	1,884,647
117.4M NAV 93 DS Ref 233.6M CJF 90	0	0	0	14,084,159 **
22.2M NAV 93 DS Ref 24.5M Pub Bldg Corp 86	0	0	0	1,984,042 **
45.6M GO 98 DS, Ref 2 issues	0	0	0	4,173,850 **
18.5M NAV 02 DS Ref 26.3M CJJ Comp 94	3,134	3,134	0	2,122,234
6.5M NAV 03 DS, Ref 8.5M Pub Imp 94	2,960	2,960	0	716,891
81.3M NAV 04 DS, Ref 80.7M Conv Cntr 01	25,023	25,023	0	5,419,103
16M GO 05 DS, Ref 25M Rec Fac 99A	109,827	109,827	0	2,120,602
17.4M NAV 05 DS, Ref 26M Parks & Rec Fac 96	2,102	2,102	0	2,049,215
13.4M NAV 05 DS, Ref 22M NC Court & PBSO MP97	9,986	9,986	0	1,673,631
9.5M NAV 05 DS, Ref 15M Judicial Parking 95	3,032	3,032	0	1,161,957
20M NAV 05 DS, Ref 28M Stadium Fac 96	15,857	15,857	0	2,168,621
115.8M GO Tax 05 DS, Ref 75M Land Acq 99B & 01A	93,329	93,329	0	12,179,295
115.8M GO Tax Coup 05 DS, Ref 75M Land Acq 99B &	2,306	2,306	0	516,792
2.58M NAV 07A DS, Biomed Research Park	176	176	0	188,238
5.18M NAV 07B DS, Refunding Biomed Research Park	292	292	0	430,597

Schedule of FY 2011 Balance Forward Amendments

Fund	Amendment Amount	Reserve Adjustment	Operating Adjustment	Amended Fund Budget	
29.476M NAV 08A DS, Ref SS #1,3 & 5	0	0	0	2,954,797	**
11.5M NAV Tax 10 DS, Ref 11M Conv Hotel BAN 07	19,625	19,625	0	1,440,407	
19.5M GO 10 DS, ref part 30M Library GO 03	13,353	0	13,353	775,502	
25M GO 99A, Recreation & Cultural	(787)	(787)	0	1,063,860	
75M GO 01, Environmental Land	2,306	0	2,306	2,306	
80.7M NAV 01, Convention Center	(9,247)	(9,247)	0	7,151,063	
26.3M NAV 96, Parks & Recreation Facilities	(126)	(126)	0	63,249	
94.3M NAV 03, Pub Imprv & Ref Airport Cntr 92	(1,413)	(1,413)	0	507,062	
25M GO 03, Parks & Cultural Facilities	(6,314)	(6,314)	0	4,500,248	
25M GO 05, Parks & Cultural Imprvmts	4,244	24,290	(20,046)	16,200,991	
133.9M NAV 05, Scripps Construction	1,383	0	1,383	8,383	
27M Sunshine#7A 05, Restore Courthouse	(166)	(166)	0	39,274	
5.6M Sunshine#6 04, Scripps Infrastructure & Beeline	576	576	0	215,823	
10.5M BAN Tax 05, Convention Center Hotel Site Acq	(689)	(689)	0	366,983	
50M GO 05, Waterfront Access	(22,732)	(22,732)	0	17,723,438	
15M NAV 06, Public Imp Judicial Parking	(1,399)	(1,399)	0	1,146,569	
13M NAV 05, 2nd FAU Scripps 2nd Bldg	(83)	(6,550)	6,467	37,817	
6.1M Sunshine#8 06, Park & Marina Improv	(1,591)	(1,591)	0	853,386	
8.1M Sunshine #9 06, So Co Golf Course CTF	(2,056)	(2,056)	0	411,941	
7.5M Sunshine #7B 07, So Co Regional Park	(4)	0	(4)	178	
98M NAV 07 CTF, Scripps/Briger	(11,623)	(11,623)	0	10,782,043	
180M NAV 08 CTF, Jail Expansion/Pub Bldg	(262,479)	(118,116)	(144,362)	54,013,557	
35m NAV 08 CP, PBSO Mobile Data	(3,012,575)	(3,012,575)	0	22,928,112	
11.6M Note Payable 08 CP, ESL Jupiter	4,580	0	4,580	63,955	
26M NAV 09 CP, Public Improvement	(1,046,291)	(258,305)	(787,986)	3,678,776	
94M NAV 08-2 DS, Max Planck & SS Refunding	(45,644)	(45,644)	0	33,078,674	
Transportation Improvmt Fund	(3,492,333)	(3,304,828)	(187,505)	244,699,122	
Road Impact Fee Zone 1	211,761	211,761	0	57,850,310	
Road Impact Fee Zone 2	150,463	150,463	0	42,940,981	
Road Impact Fee Zone 3	117,939	117,939	0	42,512,151	
Road Impact Fee Zone 4	136,347	136,347	0	23,503,101	
Road Impact Fee Zone 5	272,299	272,299	0	40,742,790	
Unicorp Impr Fund	12,216	12,216	0	11,131,096	
Abacoa Impact Fee Account	108,257	108,257	0	768,656	
Abacoa Trust Sub Account	20,404	20,404	0	4,485,191	
Northlake Blvd Agr W/Npbcid	4,686	0	4,686	12,207	
Park Improvemt Fund	324,475	(394,436)	718,911	6,716,337	
Park Impact Fees Z-1	59,804	59,804	0	1,726,937	
Park Impact Fees Z-2	88,767	88,767	0	1,342,926	
Park Impact Fees Z-3	35,214	35,214	0	4,087,050	
Unit 11 Acquisition/Enhancemnt	(2,616)	(2,616)	0	3,659,730	
Beach Improvement	(99,855)	(99,855)	0	38,071,808	
South Lake Worth Inlet	0	0	0	4,140,229	**
Pud Civic Site Cash Out	(3,803)	(3,803)	0	2,751,869	
800 Mhz RR+I Fund	11,405	11,405	0	35,093,587	
Law Enfc/Impct Fees Z2 Rd Patl	(2,658,736)	(1,358,736)	(1,300,000)	1,560,773	
Public Building Impr Fund	(6,144,853)	(2,156,629)	(3,988,224)	57,423,392	
Public Building Impact Fees	(1,867,809)	52,191	(1,920,000)	3,521,974	
TDC-Building Renewal & Replacement	(15,831)	(15,831)	0	10,959,117	
Capital Outlay	(348,803)	(91,159)	(257,644)	28,960,711	
Information Technology Capital Improvements	(37,159)	(1,343)	(35,816)	9,916,645	
Court Related Information Technology Capital	(869)	(869)	0	745,402	
Energy & Efficiency & Conservation Block Grant - EECBG Capital	213	213	0	2,598,969	
Water Utilities Department Operations & Maint Fund	3,346,000	3,346,000	0	120,494,355	
Water Utilities Department Capital Fund	16,626,000	16,626,000	0	115,020,317	
Construction Trust Fund WUD 2009	(3,501,000)	0	(3,501,000)	13,999,000	
Debt Service WUD 2009	0	0	0	4,435,000	**
Airport Operations	7,141,381	7,141,381	0	83,840,880	
Airport Capital Projects	1,322,294	1,322,294	0	3,135,591	
Airport Improvement & Dev Fund	(3,514,709)	(3,514,709)	0	91,277,978	
Airport Passenger Facility Charges	(871,429)	(871,429)	0	48,602,428	

Schedule of FY 2011 Balance Forward Amendments

Fund	Amendment Amount	Reserve Adjustment	Operating Adjustment	Amended Fund Budget
Noise Abatement & Mitigation	26,061	26,061	0	1,755,766
Airports Restricted Assets	(112,991)	(112,991)	0	2,585,696
Cap Proj 8M PBIA Sub Indebtedness 2006	2,417	2,417	0	297,587
Cap Proj 69M PBIA Rev Bonds, 2006A	3,411,273	3,411,273	0	3,411,273
DOA 60.150M refding DS 2002	(81,640)	(81,640)	0	13,225,390
Airport Debt Service 83M PBIA Rev 2001 Fund	(2,801)	(2,801)	0	26,385
Airport Debt Service 8M PBIA Sub Indebt 2006 Fund	(3,371)	(3,371)	0	86,628
Airport Debt Service 69M PBIA Rev 2006A Fund	(2,437)	(2,437)	0	3,433,881
Airport Debt Service 16M PBIA Rev 2006B Fund	2,143	2,143	0	1,012,063
Fleet Management	(1,388,471)	0	(1,388,471)	46,429,167
Property Casualty Insurance	1,546,796	1,546,796	0	21,612,538
Risk Management Fund	(3,572,716)	(3,572,716)	0	15,880,433
Employee Health Insurance	(5,615,770)	(5,615,770)	0	70,653,339
Total Countywide Funds	40,420,266	54,152,385	(13,732,118)	3,208,678,439
Dependent District Funds				
County Library	2,263,843	2,263,843	0	49,413,871
Library Improvement Fund	(7,258)	(7,258)	0	6,468,445
Library Expansion Prgm	(32,344)	(32,344)	0	22,999,775
Library Impact Fees	28,775	28,775	0	4,641,041
County Library Capital Grants	0	0	0	0
30.5M GO 03, Library Improvements	13,157	13,157	0	4,853,220
22.3M GO 06, Library Improvements	(28,784)	(28,784)	0	13,634,647
MSTD - Building	1,809,339	1,809,339	0	13,034,339
Fire/Rescue MSTU	12,400,964	12,384,917	16,047	329,570,100
Fire Rescue Jupiter MSTU	116,000	116,000	0	15,980,541
Aviation Battalion	311,561	311,561	0	7,192,953
F/R Long-Term Disability Plan	19,368	19,368	0	16,513,044
MSBU-Hydrant Rental Boca Raton	12,721	12,721	0	573,535
MSBU-Hydrant Rental-Riviera Bh	1,741	1,741	0	59,783
Fire Rescue Improvement	47,684	47,684	0	40,714,809
Fire Rescue Impact Fees	115,206	115,206	0	6,049,746
Total Dependent District Funds	17,071,973	17,055,926	16,047	531,699,849
Total All Funds	57,492,239	71,208,311	(13,716,071)	3,740,378,288

Notes:

- * Countywide tax equivalent funds consist of General Fund and the Sales Tax Fund.
- ** Revenue budget transfers are being processed - no impact on Reserve, Operating or Total Budget.
- *** Expense budget transfers are being processed - no impact on Reserve, Operating or Total Budget.