

PALM BEACH COUNTY
 BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY

Meeting Date: November 19, 2013	<input type="checkbox"/>	Consent	<input checked="" type="checkbox"/>	Regular
	<input type="checkbox"/>	Ordinance	<input type="checkbox"/>	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 2013 Year-End Budget Amendments and Transfers:



- A) Budget Amendment of \$7,854,251 in the General Fund to: 1) recognize a transfer from the Fleet Management Fund (\$3,827,065) and from the Health Insurance Fund (\$4,027,186) for the pro-rata share distribution of surplus reserves; 2) a transfer of \$154,400 within the General Fund to reallocate budget between departments; 3) a transfer of \$1,200,000 to the Palm Tran Operations Fund to fund the Pension Plan deficiency and; 6) a net increase of \$6,654,251 to contingency reserves;
- B) Budget Amendment of \$643 in the School Concurrency Fund to recognize Impact Fee revenue and increase the transfer due to the School District;
- C) Budget Amendment of \$1,200,000 in the Palm Tran Operations Fund to recognize the transfer from the General Fund;
- D) Budget Transfer of \$5,000,000 in the Fleet Management Fund to establish a pro-rata share distribution of surplus reserves;
- E) Budget Transfer of \$5,500,000 in the Employee Health Insurance Fund to establish a pro-rata share distribution of surplus reserves;
- F) Budget Amendment of \$498,492 in the County Library Fund to recognize revenue from Fleet and Risk Management and increase reserves;
- G) Budget Amendment of \$51,608 in the Fire Rescue MSTU Fund to recognize revenue from Fleet and Risk Management and increase reserves;
- H) Budget Amendment of \$194,794 in the MSTD-Building Fund to recognize revenue from Fleet and Risk Management and increase reserves;
- I) Budget Amendment of \$1,668,562 in the Water Utilities Operation and Maintenance Fund to recognize revenue from Fleet and Risk Management and increase reserves; and
- J) Budget Amendment of \$232,293 in the Airport Operations Fund to recognize revenue from Fleet and Risk Management and increase reserves.

Summary: Continued on page 3

Background and Justification: Continued on page 3

Attachments:

1. Budget Amendments and Transfers (10)

Recommended By:	 _____ Department Director	11/9/13 _____ Date
Approved By:	 _____ County Administrator	11/12/13 _____ Date

Summary: **A1)** Reserves have accumulated in the Fleet Fund for a number of reasons including reduced fleet replacement, higher resale values, and extended replacement life cycles. The Employee Health Insurance Fund ended FY 2013 with lower than projected claims expenses, which generated a surplus reserve; **A2)** A reallocation of \$154,400 is necessary to cover personnel cost for employees that entered DROP, an increase in laboratory testing and supplies for the Medical Examiner's Office due to an increase in autopsy cases and, warehouse purchases at year-end including hurricane supplies, which haven't been charged off to County departments; **A3)** The second \$3.6 million installment of the Palm Tran/ATU 1577 Pension Plan funding deficiency was made in September, 2013. Although this unbudgeted expenditure was offset by higher than anticipated revenue, it resulted in a deficit appropriation budget of \$1,200,000 for the year; **B)** The County collects and remits impact fee funds to the School District. Actual revenue collected for FY 2013, exceeded the budget. Countywide (PK)

Background and Justification: Per FS 129.06 (2) the Board may, within the first 60 days of a fiscal year, amend the budget for the prior fiscal year. The Budget Amendments/Transfers included in this item are necessary to reallocate funds as part of year-end budget adjustments.

13- 1221

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET AMENDMENT

Fund 0001 General Fund

BGEX 420 110713*320
BGRV 420 110713*108

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/6/2013	REMAINING BALANCE
Revenues							
800-8001-8231 Tr Fr Fleet Mgmt Fd 5000	478,193	478,193	3,827,065	0	4,305,258		
800-8001-8234 Tr Fr Employee Health Ins Fd 5012	0	0	4,027,186	0	4,027,186		
TOTAL RECEIPTS & BALANCES	1,037,880,761	1,067,286,370	7,854,251	0	1,075,140,621		
Expenditures							
410-4130-3405 Security Services	2,216,231	2,216,231	0	154,400	2,061,831	1,998,128	63,703
260-2100-1201 Salaries & Wages	1,386,264	1,386,264	47,300	0	1,433,564	1,427,776	5,788
610-6101-1201 Salaries & Wages	437,077	437,077	7,700	0	444,777	442,338	2,439
670-4100-3431 Laboratory Testing	169,505	209,505	81,700	0	291,205	178,704	112,502
680-6810-5281 Stores Supplies-Indirect	1,900,000	1,900,000	5,200	0	1,905,200	1,745,610	159,590
768-7658-1201 Salaries & Wages	451,991	451,991	12,500	0	464,491	476,514	-12,023
820-9100-9063 Tr to PalmTran Operations Fd 1340	17,982,944	17,810,416	1,200,000	0	19,010,416	12,298,576	6,711,840
820-9900-9901 Contingency Reserves	20,000,000	16,245,536	6,654,251	0	22,899,787		
TOTAL APPROPRIATIONS & EXPENDITURES	1,037,880,761	1,067,286,370	8,008,651	154,400	1,075,140,621		

Signatures & Dates

BY BOARD OF COUNTY COMMISSIONERS
AT MEETING OF

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

Laura Melny 11/7/13

11/19/13
Deputy Clerk to the
Board of County Commissioners

AM
11/7

13-

1222

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET AMENDMENT

Fund 1267 School Concurrency

BGEX 420 110713*321
BGRV 420 110713*109

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/6/2013	REMAINING BALANCE
Revenues							
743-7400-2451 Impact Fees-Residential Human Srv School	2,000	2,000	643	0	2,643		
TOTAL RECEIPTS & BALANCES	2,000	2,000	643	0	2,643		
Expenditures							
743-7400-8101 Contributions Other Govtl Agency	2,000	2,000	643	0	2,643	2,643	0
TOTAL APPROPRIATIONS & EXPENDITURES	2,000	2,000	643	0	2,643		

Signatures & Dates

BY BOARD OF COUNTY COMMISSIONERS
AT MEETING OF

11/19/13

Deputy Clerk to the
Board of County Commissioners

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

Susan Peary 11/7/13

11/7

13- 1223

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

Fund 1340 Palm Tran Operations

BGEX 420 110713*322
BGRV 420 110713*110

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/6/2013	REMAINING BALANCE
<u>Revenues</u>							
800-8000-8000 Tr Fr General Fund Fd 0001	17,982,944	17,810,416	1,200,000	0	19,010,416		
TOTAL RECEIPTS & BALANCES	68,642,018	69,010,864	1,200,000	0	70,210,864		
<u>Expenditures</u>							
540-5160-2205 Retirement Contrib-Palm Tran	213,529	213,529	1,200,000	0	1,413,529	3,629,285	-2,215,756
TOTAL APPROPRIATIONS & EXPENDITURES	68,642,018	69,010,864	1,200,000	0	70,210,864		

Signatures & Dates

**BY BOARD OF COUNTY COMMISSIONERS
AT MEETING OF**

11/19/13

Deputy Clerk to the
Board of County Commissioners

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

Jason Healy 11/7/13

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11/7*

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

Fund 5000 Fleet Management

BGEX 420 110713*323

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 10/29/13	REMAINING BALANCE
<u>Expenditures</u>							
410-7299-9930 Equipment Reserve	14,106,727	9,191,588	0	5,000,000	4,191,588		
820-9000-9000 Tr To General Fund Fd 0001	478,193	478,193	3,827,065	0	4,305,258		
820-9000-9022 Tr To County Library Fd 1180	2,608	2,608	20,288	0	22,896		
820-9000-9052 Tr To Fire Rescue MSTU Fd 1300	67	67	231	0	298		
820-9000-9068 Tr To MSTD-Building Fd 1400	8,909	8,909	70,962	0	79,871		
820-9000-9209 Tr To WUD Opeation/Maint Fd 4001	104,345	104,345	1,021,736	0	1,126,081		
820-9000-9221 Tr To Airport Operations Fd 4100	5,878	5,878	59,718	0	65,596		
TOTAL APPROPRIATIONS & EXPENDITURES			<u>5,000,000</u>	<u>5,000,000</u>			

Signatures & Dates

BY BOARD OF COUNTY COMMISSIONERS
AT MEETING OF

11/19/13

Deputy Clerk to the
Board of County Commissioners

INITIATING DEPARTMENT/DIVISION

Administration/Budget Department Approval
OFMB Department - Posted

Susan May 11/7/13

AM
11/7

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET TRANSFER

BGEX 420 110713*324

FUND 5012 - Employee Health Ins

ACCT.NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED 11/6/2013	REMAINING BALANCE
<u>EXPENDITURES</u>								
5012-820-7190-9022	Transfer To County Library Fd 1180	0	0	478,204	0	478,204	0	478,204
5012-820-7190-9068	Transfer To MSTD-Building Fd 1400	0	0	123,832	0	123,832	0	123,832
5012-820-7190-9221	Transfer To Airport Operations Fd 4100	0	0	172,575	0	172,575	0	172,575
5012-820-7190-9052	Transfer To Fire/Rescue MSTU Fd 1300	0	0	51,377	0	51,377	0	51,377
5012-820-7190-9209	Transfer To Operation/Maint Fd 4001	0	0	646,826	0	646,826	0	646,826
5012-820-7190-9000	Transfer To General Fund Fd 0001	0	0	4,027,186		4,027,186	0	4,027,186
5012-700-7316-4511	Insurance-Employee Claims Expense	0	61,630,124		5,500,000	56,130,124	49,497,824	6,632,300
Total Appropriations & Expenditures				5,500,000	5,500,000			

Signatures & Dates

By Board of County Commissioners

Office of Financial Management & Budget

At Meeting of

INITIATING DEPARTMENT/DIVISION

11/19/2013

Administration/Budget Department Approval

Susan Healy 11/7/13

Deputy Clerk to the

OFMB Department - Posted

Board of County Commissioners

Am 11/7

13- 1226

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET AMENDMENT

Fund 1180 County Library

BGEX 420 110713*325
BGRV 420 110713*111

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 10/29/13	REMAINING BALANCE
Revenues							
800-8000-8234 Tr Fr Employee Health Ins Fd 5012	0	0	478,204	0	478,204		
800-8000-8231 Tr Fr Fleet Mgmt Fd 5000	2,608	2,608	20,288	0	22,896		
TOTAL RECEIPTS & BALANCES	49,307,683	51,969,257	498,492	0	52,467,749		
Expenditures							
320-3299-9901 Contingency Reserve	4,328,551	4,429,750	498,492	0	4,928,242	0	4,928,242
TOTAL APPROPRIATIONS & EXPENDITURES	49,307,683	51,969,257	498,492	0	52,467,749		

Signatures & Dates

BY BOARD OF COUNTY COMMISSIONERS
AT MEETING OF

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

Susan Neary 11/7/13

11/19/13
Deputy Clerk to the
Board of County Commissioners

AM
11/7

13- 1227

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

Fund 1300 Fire Rescue MSTU

BGEX 420 110713*326

BGRV 420 110713*112

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 10/29/2013	REMAINING BALANCE
Revenues							
440-4210-8234 Tr Fr Employee Health Ins Fd 5012	0	0	51,377	0	51,377		
440-4210-8231 Tr Fr Fleet Mgmt Fd 5000	67	67	231	0	298		
TOTAL RECEIPTS & BALANCES	308,972,669	321,843,000	51,608	0	321,894,608		
Expenditures							
440-4299-9901 Contingency Reserve	10,000,000	9,997,000	51,608	0	10,048,608	0	10,048,608
TOTAL APPROPRIATIONS & EXPENDITURES	308,972,669	321,843,000	51,608	0	321,894,608		

Signatures & Dates

BY BOARD OF COUNTY COMMISSIONERS
AT MEETING OF

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

Susan Neagy 11/7/13

11/19/13

Deputy Clerk to the
Board of County Commissioners

AM 11/7

13- 1228

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET AMENDMENT

Fund 1400 MSTD-Building

BGEX 420 110713*327
BGRV 420 110713*113

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 10/29/2013	REMAINING BALANCE
<u>Revenues</u>							
600-6107-8234 Tr Fr Employee Health Ins Fd 5012	0	0	123,832	0	123,832		
600-6107-8231 Tr Fr Fleet Mgmt Fd 5000	8,909	8,909	70,962	0	79,871		
TOTAL RECEIPTS & BALANCES	16,880,883	19,589,552	194,794	0	19,784,346		
<u>Expenditures</u>							
600-9900-9902 Operating Reserves	6,442,909	8,823,597	194,794	0	9,018,391	0	9,018,391
TOTAL APPROPRIATIONS & EXPENDITURES	16,880,883	19,589,552	194,794	0	19,784,346		

Signatures & Dates

BY BOARD OF COUNTY COMMISSIONERS
AT MEETING OF

11/19/13

Deputy Clerk to the
Board of County Commissioners

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

Susan Neary 11/17/13

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13- 1229

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

Fund 4001 WUD Operation & Maintenance

BGEX 420 110713*328
BGRV 420 110713*114

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 10/29/2013	REMAINING BALANCE
<u>Revenues</u>							
800-4200-8234 Tr Fr Employee Health Ins Fd 5012	0	0	646,826	0	646,826		
800-4200-8231 Tr Fr Fleet Mgmt Fd 5000	104,345	104,345	1,021,736	0	1,126,081		
TOTAL RECEIPTS & BALANCES	123,267,096	123,316,902	1,668,562	0	124,985,464		
<u>Expenditures</u>							
720-9900-9901 Contingency Reserves	4,418,598	4,468,404	1,668,562	0	6,136,966	0	6,136,966
TOTAL APPROPRIATIONS & EXPENDITURES	123,267,096	123,316,902	1,668,562	0	124,985,464		

Signatures & Dates

BY BOARD OF COUNTY COMMISSIONERS
AT MEETING OF

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

Laura Henry 11/7/13

11/19/13
Deputy Clerk to the
Board of County Commissioners

AM
11/7

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

Fund 4100 Airport Operations

BGEX 420 110713*329

BGRV 420 110713*115

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 10/29/2013	REMAINING BALANCE
<u>Revenues</u>							
800-8000-8234 Tr Fr Employee Health Ins Fd 5012	0	0	172,575	0	172,575		
800-8000-8231 Tr Fr Fleet Mgmt Fd 5000	5,878	5,878	59,718	0	65,596		
TOTAL RECEIPTS & BALANCES	90,555,004	93,700,010	232,293	0	93,932,303		
<u>Expenditures</u>							
120-9900-9901 Contingency Reserves	8,798,982	11,943,988	232,293	0	12,176,281	0	12,176,281
TOTAL APPROPRIATIONS & EXPENDITURES	90,555,004	93,700,010	232,293	0	93,932,303		

Signatures & Dates

BY BOARD OF COUNTY COMMISSIONERS
AT MEETING OF

11/19/13

Deputy Clerk to the
Board of County Commissioners

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

Susan Neary 11/7/13

Am 11/7