3G-2

PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS <u>AGENDA ITEM SUMMARY</u>

Meeting Date: Nove	ember 18, 2014	[x]	Consent]	Regular
Department:		[]	Ordinance]]	Public Hearing
Submitted By: Submitted For:	Financial Mana Financial Mana					

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to approve the following FY 2014 Year-End Budget Amendments and Transfers:

- A) Budget Amendment of \$5,000 in the General Fund to recognize additional reimbursable expenses from the Housing Finance Authority and transfer \$151,896 within the General Fund to reallocate budget between departments;
- B) Budget Amendment of \$3,800 in the E-911 Wire Line Fund to increase the transfer to close out the fund;
- C) Budget Amendment of \$1,800 in the E-911 Wireless Fund to increase the transfer to close out the fund;
- **D)** Budget Amendment of \$5,600 in the E-911 Carry Forward Capital Fund to recognize the transfers and increase reserves;
- E) Budget Amendment of \$7,250 in the \$35.0M NAV 08 CP, PBSO Mobile Data to increase the transfer to close out the fund;
- **F)** Budget Amendment of \$7,250 in the Capital Outlay Fund to recognize transfer from the \$35.0M NAV 08 CP, PBSO Mobile Data Fund and increase reserves;
- G) Budget Amendment of \$154,900 in the Abacoa Impact Fee Account to recognize revenue and establish a transfer to close out the fund;
- H) Budget Amendment of \$1,070,197 in the Abacoa Trust Sub Account to recognize the transfer and increase reserves for projects;

Summary: These budget amendments are necessary to properly allocate budget for FY 2014. A) Actual indirect cost for the Housing and Finance Authority cost center exceeded the budget due to the allocation of ISS Enterprise charges which were previously allocated to the Department of Economic Sustainability. Expenses are offset by an increase to revenue (reimbursed expenses) from the Housing and Finance Authority. The reallocation of \$151,896 is necessary to cover personnel costs, specifically retirement and health insurance, for five departments. Due to a variance between actual rates and budgeted rates, departments with no lapsed salaries overspent their budgets. The Commissioners' budgets are also being adjusted to cover the variance between budgeted and actual expenditures. There is sufficient funding in the Security and Access Division of Facilities Development and Operations to cover these transfers. B,C,D) The E-911 wire line and wireless funds were established in 2004. Due to changes in the 911 statutes a new fund was established to account for both the wire line and wireless fees. However, the wireline and wireless funds were kept active to carryover the allowable 20% of unspent moneys for capital improvements. These funds are now being closed out and the balance transferred to a new capital fund to streamline the process and more efficiently manage the funds available for capital expenditures. E,F) This amendment in the Sheriff's Mobile Data Capital Fund recognizes additional interest revenue and statutory reserves therefore increasing the amount of the transfer to close out the fund. G,H) Per the agreement between the County, Abacoa Development, and the Northern Palm Beach Control Improvement District, the Abacoa Impact Fee Fund was used to reimburse the cost of eligible road construction. All roads have been constructed and payments made so the remaining balance is being transferred to the Abacoa Trust Sub Account for County projects required under the agreement. 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 included in this item are necessary to reallocate funds as part of year-end budget adjustments.

Attachments:

1. Budget Amendments 8

Recommended By:	Elizaluth Glaser	10/30/14
	Department Director	Date
Approved By:	Mer	10/31/14
	County Administrator	Date

II. <u>FISCAL IMPACT ANALYSIS</u>

A.	Five Year Summar	y of Fiscal Impac	t :			
Cap Ope Ext Pro	cal Years pital Expenditures erating Costs ernal Revenues gram Income (County) Kind Match (County)	2014	2015	2016	2017	2018
7	Net Fiscal Impact # Additional FTE Positions (Cumulative)	*				
	tem Included in Current	Budget: YES Dept		NO	C Object	
Dud	got Account No Fund	Program		Omt	Object	
A.	OFMB Fiscal and/o * Budget Amendmer year-end budget adju	or Contract Admints/Transfers have		omments:	pact; funds are i	reallocated as part of
,	7000	OFMB 10/30	12014		Contract Adn	ninistration
В.	Legal Sufficiency:					
	Assistant Cou	inty Attorney	131/14			
C.	Other Department	Review:				
	Denar	tment Director				

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

14-1146

BOARD OF COUNTY COMMISSIONERS PALM BEACH COUNTY, FLORIDA BUDGET AMENDMENT

Fund 0001 General Fund

BGRV 102914*0072 BGEX102914*0241

ACC	COUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 10/27/2014	REMAINING BALANCE
Revenues								
143-1280-6943	Reimbursed Expenses-Other	286,261	286,261	5,000	0	291,261		
TOTAL RECEI	PTS & BALANCES	1,070,918,243	1,082,296,735	5,000	0	1,082,301,735		
Expenditures								
143-1280-4979	BOCC - indirect costs	18,562	18,562	5,000	0	23,562	29,851	-6,289
260-2100-2201	Retirement Contributions-FRS	175,083	175,083	30,000	0	205,083	192,304	12,779
300-3101-1101	Salaries Executive	92,097	92,097	3,427	0	95,524	95,523	1
300-3101-1201	Salaries & Wages Regular	178,482	178,482	790	0	179,272	179,272	0
300-3101-2101	Fica-Taxes	16,548	16,548	449	0	16,997	16,996	1
300-3101-2105	Fica Medicare	3,900	3,900	75	0	3,975	3,975	0
300-3101-2201	Retirement Contributions-FRS	41,707	41,707	5,417	0	47,124	47,123	1
300-3101-2301	Insurance-Life & Health	53,000	53,000	219	0	53,219	53,218	1
	Salaries Executive	92,097	92,097	3,427	0	95,524	95,523	1
300-3103-1201	Salaries & Wages Regular	148,186	192,949	834	0	193,783	193,782	1
	Fica-Taxes	14,844	17,688	234	0	17,922	17,921	1
l .	Fica Medicare	3,504	4,137	55	0	4,192	4,191	1
i	Retirement Contributions-FRS	39,823	42,904	5,257	0	48,161	48,161	0
l l	Insurance-Life & Health	56,400	56,400	0	539	55,861	55,860	1
	Salaries Executive	92,097	92,097	3,427	0	95,524	95,523	1
300-3105-1201	Salaries & Wages Regular	172,302	192,473	6,168	0	198,641	198,640	1
300-3105-2101	Fica-Taxes	16,284	17,643	847	0	18,490	18,490	0

Fund 0001 General Fund

BGRV BGEX

ACC	COUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 10/27/2014	REMAINING BALANCE
Expenditures (c	continued)					·		
300-3105-2105	Fica Medicare	3,840	4,126	199	0	4,325	4,324	1
300-3105-2201	Retirement Contributions-FRS	41,383	42,683	5,756	0	48,439	48,438	1
300-3105-2301	Insurance-Life & Health	46,416	46,416	6,478	0	52,894	52,894	0
300-3105-4007	Travel-Mileage	250	250	506	0	756	2,424	-1,668
300-3107-1101	Salaries Executive	92,097	92,097	3,427	0	95,524	95,523	1
300-3107-1201	Salaries & Wages Regular	167,027	213,581	2,087	0	215,668	215,667	1
300-3107-2101	Fica-Taxes	15,972	18,935	693	0	19,628	19,628	0
300-3107-2105	Fica Medicare	3,768	4,428	163	0	4,591	4,590	1
300-3107-2201	Retirement Contributions-FRS	41,047	44,254	5,399	0	49,653	49,652	1
300-3107-2301	Insurance-Life & Health	46,416	39,316	0	8,119	31,197	30,824	373
410-4130-3405	Security Services	2,816,231	2,816,231	0	151,896	2,664,335	2,489,550	174,785
610-6101-22 01	Retirement Contributions-FRS	30,108	30,108	10,000	0	40,108	33,403	6,705
670-4100-2201	Retirement Contributions-FRS	246,348	246,348	50,000	0	296,348	270,463	25,885
768-7658-2301	Insurance-Life & Health	81,228	81,228	15,000	0	96,228	96,293	-65
820-9300-9291	Tr To 14.6M NAV 2006 DS Fund 2040	1,135,483	1,135,503	220	0	1,135,723	1,069,177	66,546
TOTAL APPRO	OPRIATIONS & EXPENDITURES	1,070,918,243	1,082,296,735	165,554	160,554	1,082,301,735		

Signatures & Dates

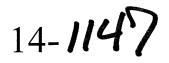
BY BOARD OF COUNTY COMMISSIONERS

AT MEETING OF

11/18/14

Deputy Clerk to the Board of County Commissioners

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



Fund 1424 E-911 Wire Line FS365.171

BGRV 102914*0074 BGEX 102914*0245

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 9/19/2014	REMAINING BALANCE
Revenues							
010-0100-6110 Pool Interest Income	0	5,000	3,800	0	8,800		
TOTAL RECEIPTS & BALANCES	1,065,160	1,065,391	3,800	0	1,069,191		
<u>Expenditures</u>							
820-9250-9734 Tr To E911 Carry Forward Capital	0	1,065,391	3,800	0	1,069,191	1,069,177	14
TOTAL APPROPRIATIONS & EXPENDITURES	1,065,160	1,065,391	3,800	0	1,069,191		
		Signatures	s & Dates			OF COUNTY COMM AT MEETING OF	ISSIONERS
INITIATING DEPARTMENT/DIVISION Administration/Budget Department Approval OFMB Department - Posted		Hiaz	10/29/2	- NOW		11/18/14 Deputy Clerk to the of County Commission	oners

Fund 1433 E-911 Wireless FS365.172/173

BGRV 102914* 0075 BGEX 102914* 0246

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 9/19/2014	REMAINING BALANCE
Revenues							
010-0100-6110 Pool Interest Income	0	4,000	1,800	0	5,800		
TOTAL RECEIPTS & BALANCES	0	697,651	1,800	0	699,451		
Expenditures							
820-9250-9734 Tr To E911 Carry Forward Capital	0	697,651	1,800	0	699,451	699,399	52
TOTAL APPROPRIATIONS & EXPENDITURES	0	697,651	1,800	0	699,451		
		Signatures	s & Dates		BY BOARD	OF COUNTY COMM	IISSIONERS
INITIATING DEPARTMENT/DIVISION Administration/Budget Department Approval OFMB Department - Posted		Abia	10/29/3	-	Board	11/18/14 Deputy Clerk to the of County Commission	oners

Fund 3905 E-911 Carry Forward Capital

BGRV 102914*0076 BGEX 102914*0247

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 9/26/2014	REMAINING BALANCE
Revenues							
800-9100-8072 Tr Fr E-911 Wireline Fd 1424 800-9100-8081 Tr Fr E-911 Wireless Fd 1433	0	1,065,391 697,651	3,800 1,800	0	1,069,191 699,451		
TOTAL RECEIPTS & BALANCES	0	7,221,907	5,600	0	7,227,507		
Expenditures							
661-9299-9908 Res-New Projects	0	5,915,991	5,600	0	5,921,591	0	5,921,591
TOTAL APPROPRIATIONS & EXPENDITURES	0	7,221,907	5,600	0	7,227,507		
		Signatures	s & Dates			OF COUNTY COMM AT MEETING OF	ISSIONERS
INITIATING DEPARTMENT/DIVISION		· W.	. /			11/18/14	
Administration/Budget Department Approval OFMB Department - Posted		L gras	3 10/29/	2014		Deputy Clerk to the of County Commission	oners

Fund 3058 35.0M NAV 08 CP, PBSO Mobile Data

BGRV 102914* 0091 BGEX 102914*0261

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 10/27/2014	REMAINING BALANCE
Revenues							
010-0100-6110 Pool Interest Income 800-8000-8900 Statutory Reserves	120,000 (6,000)	120,000 (6,000)	1,250 6,000	0 0	121,250 0		
TOTAL RECEIPTS & BALANCES	12,902,208	12,825,855	7,250	0	12,833,105		
<u>Expenditures</u>							
821-9100-9207 Tr To Capital Outlay Fd 3900	0	400,000	7,250	0	407,250	1,400,000	-992,750
TOTAL APPROPRIATIONS & EXPENDITURES	12,902,208	12,825,855	7,250	0	12,833,105		
		Signatures	s & Dates		BY BOARD	OF COUNTY COMM	ISSIONERS
INITIATING DEPARTMENT/DIVISION Administration/Budget Department Approval OFMB Department - Posted		Main	3 10/29/2	-	Board	AT MEETING OF 11/18/14 Deputy Clerk to the d of County Commission	oners

Fund 3900 Capital Outlay

BGRV 102914*0092 BGEX 102914*0262

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 10/27/2014	REMAINING BALANCE
Revenues							
800-9100-8346 Tr from 35M NAV 08 CP, PBSO Mobile Data 30	0	400,000	7,250	0	407,250		
TOTAL RECEIPTS & BALANCES	13,070,741	12,614,012	7,250	0	12,621,262		
Expenditures							
821-9801-9801 Restricted Reserves	750,000	750,000	7,250	. 0	757,250	0	757,250
TOTAL APPROPRIATIONS & EXPENDITURES	13,070,741	12,614,012	7,250	0	12,621,262		
INITIATING DEDADTMENT/DIVISION		Signatures	s & Dates		BY BOARD	OF COUNTY COMM AT MEETING OF	ISSIONERS
INITIATING DEPARTMENT/DIVISION Administration/Budget Department Approval OFMB Department - Posted		Mara	3 (0)9/2	914	Board	11/18/14 Deputy Clerk to the l of County Commission	oners

Fund 3515 Abacoa Impact Fee Account

BGRV **102914* 0093** BGEX 102914* 022H

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 9/19/2014	REMAINING BALANCE
·							
Revenues							
361-5301-2431 Impact Fee-Residential Roads	267,300	267,300	154,900	0	422,200		
TOTAL RECEIPTS & BALANCES	1,069,886	2,173,212	154,900	0	2,328,112		
Expenditures							
361-9900-9912 Res-Fair Share Project 821-9000-9178 Tr To Abacoa Trust Sub Act Fd 3516	1,069,886	915,297 0	0 1,070,197	915,297 0	0 1,070,197	0 1,070,160	0 37
TOTAL APPROPRIATIONS & EXPENDITURES	1,069,886	2,173,212	1,070,197	915,297	2,328,112		
TAUTH A TUNIC DED A DEM HAVE (DAVICEO)		Signatures	s & Dates		BY BOARD (OF COUNTY COMM AT MEETING OF	ISSIONERS
INITIATING DEPARTMENT/DIVISION Administration/Budget Department Approval OFMB Department - Posted		N Br	93 10 b	<u> </u>		11/18/14 Deputy Clerk to the of County Commission	oners

Fund 3516 Abacoa Trust Sub Account

BGRV 102914* 0094 BGEX102914* 0265

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 9/19/2014	REMAINING BALANCE
<u>Revenues</u>							
800-9100-8177 Tr Fr Abacoa Impact Fee Fd 3515	0	0	1,070,197	0	1,070,197		
TOTAL RECEIPTS & BALANCES	5,020,892	5,246,171	1,070,197	0	6,316,368		
Expenditures							
361-9900-9912 Res-Fair Share Project	3,961,084	4,186,363	1,070,197	0	5,256,560	0	5,256,560
TOTAL APPROPRIATIONS & EXPENDITURES	5,020,892	5,246,171	1,070,197	0	6,316,368		
		Signatures	& Dates		BY BOARD (OF COUNTY COMM	ISSIONERS
INITIATING DEDARTMENT/DIVIGION						AT MEETING OF	
INITIATING DEPARTMENT/DIVISION Administration/Budget Department Approval OFMB Department - Posted		Maria	10/29) 20	014		11/18/14 Deputy Clerk to the of County Commission	oners