

PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS  
AGENDA ITEM SUMMARY

36-1

Meeting Date: November 17, 2015 [ x ] 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 2015 Year-End Budget Amendments and Transfers:**

- A) Budget Transfer of \$751,100 in the General Fund to reallocate budget between departments;  
B) Budget Amendment of \$397 in the Juvenile Assessment Center Fund to increase other contractual services to close out the fund;  
C) Budget Amendment of \$18,124 in the 25M GO 05 DS Fund to increase the transfer-out to close out the fund;  
D) Budget Amendment of \$23,291 in the 25M GO 05 Improvement Fund to recognize the transfer-in from the 25M GO 05 DS Fund and increase reserves for new projects;  
E) Budget Amendment of \$1,000 in the 30.56M GO 03 Library District Improvement Fund to increase the transfer-out and close out the fund;  
F) Budget Amendment of \$1,000 in the Library Expansion Fund to recognize transfer-in from the 30.56M GO 03 Library District Improvement Fund and increase reserves;  
G) Budget Amendment of \$66,683 in the 45.6M GO 98 Refunding DS Fund to recognize transfer-out to close out the fund;  
H) Budget Amendment of \$68,390 in the Natural Areas Fund to recognize the transfer-in and increase reserves for projects;

**Summary:** The transfer and amendments are necessary to properly allocate budget for FY 2015. A) The reallocation of \$751,100 is primarily necessary to cover Medical Examiner personnel costs, increased General Government utilities costs and refund of prior year revenues. There is sufficient funding in the Security and Access Division of Facilities Development and Operations to cover these transfers. B) On May 19, 2015 the Board entered into an agreement transferring the available balances in the Juvenile Assessment Center Fund. This amendment is necessary to close out the fund. C,D,E,F,G,H) These amendments all relate to adjustments in debt service funds or capital projects funds. For funds in which the debt matured, remaining balances were transferred to close out the funds.

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 Transfer and Amendments included in this item are necessary to reallocate funds as part of year-end budget adjustments.

**Attachments:**

1. Budget Transfers or Amendments (8)

Recommended By: *Elizabeth C. Blaser* 11/4/15  
Department Director Date

Approved By: *J. Baker* 11/6/15  
County Administrator Date

II. FISCAL IMPACT ANALYSIS

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

Fiscal Years	2015	2016	2017	2018	2019
Capital Expenditures					
Operating Costs					
External Revenues					
Program Income (County)					
In-Kind Match (County)					
<b>Net Fiscal Impact</b>	*				
# 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:**

\* Budget Amendments/Transfers have no additional net fiscal impact; funds are reallocated as part of year-end budget adjustments.

  
OFMB  
11/3 11/4

  
Contract Administration  
11-4-15

B. **Legal Sufficiency:**

  
Assistant County Attorney  
11/6/15

C. **Other Department Review:**

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

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

15-1155

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

Fund 0001 General

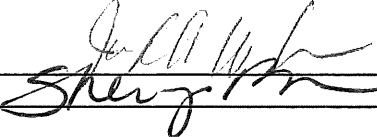
BGEX 420 110315\*312

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/02/15	REMAINING BALANCE
<b><u>Expenditures</u></b>							
670-4100-1201 Salaries & Wags Regular	1,497,803	1,426,803	102,000		1,528,803	1,527,826	977
760-7601-4301 Utilities/Electric	5,320,000	5,265,000	393,000		5,658,000	5,657,165	835
760-7601-4958 Refund of Prior Year Revenues	0	0	248,000		248,000	247,511	489
760-7605-4928 Clerk of Court Fees F.S. 28.24	55,000	55,000	8,100		63,100	63,021	79
410-4130-3405 Security Services	3,332,231	3,332,231		751,100	2,581,131	2,553,522	27,609
			751,100	751,100			

OFMB  


---

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

Signatures & Dates  
  


---



---

BY BOARD OF COUNTY COMMISSIONERS  
 AT MEETING OF  
 11/17/15  
 Deputy Clerk to the  
 Board of County Commissioners

15-1156

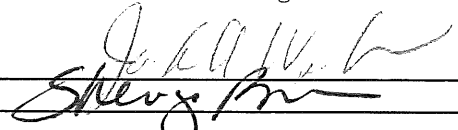
BOARD OF COUNTY COMMISSIONERS  
 PALM BEACH COUNTY, FLORIDA  
 BUDGET AMENDMENT

Fund 1150 Juvenile Assessment Center

BGRV 420 110315\*080  
 BGEX 420 110315\*313

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/02/15	REMAINING BALANCE
<b>Revenues</b>							
010-0100-6110 Pool Interest Income	0	0	397	0	397		
<b>TOTAL RECEIPTS &amp; BALANCES</b>	50,730	51,334	397	0	51,731		
<b>Expenditures</b>							
160-1643-3401 Other Contractual Services	0	51,334	397	0	51,731	51,730	1
<b>TOTAL APPROPRIATIONS &amp; EXPENDITURES</b>	50,730	51,334	397	0	51,731		

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

Signatures & Dates  
  
 \_\_\_\_\_  
 \_\_\_\_\_

BY BOARD OF COUNTY COMMISSIONERS  
 \_\_\_\_\_  
 AT MEETING OF  
 11/17/15  
 \_\_\_\_\_  
 Deputy Clerk to the  
 Board of County Commissioners

15-1157

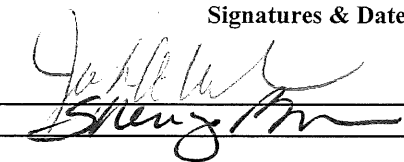
BOARD OF COUNTY COMMISSIONERS  
PALM BEACH COUNTY, FLORIDA  
BUDGET AMENDMENT

Fund 2020 25M GO 05 DS, Recreational & Culural Facilites

BGRV 420 110315\*81  
BGEX 420 110315\*314

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/02/15	REMAINING BALANCE
<b><u>Revenues</u></b>							
810-4100-8900 Statutory Reserves	-56,767	-56,767	18,124	0	-38,643		
<b>TOTAL RECEIPTS &amp; BALANCES</b>	1,202,450	1,206,367	18,124	0	1,224,491		
<b><u>Expenditures</u></b>							
810-7135-7304 Paying Agent Services	1,250	1,250	0	1,250	0	0	0
810-9930-9911 Reserves - Future Debt Service	0	3,917	0	3,917	0	0	0
820-7135-9159 Tr to 25M GO 05, Rec. & Cultural Facilites -3020	0	0	23,291	0	23,291	23,290	1
<b>TOTAL APPROPRIATIONS &amp; EXPENDITURES</b>	1,202,450	1,206,367	23,291	5,167	1,224,491		

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

Signatures & Dates  
  
 \_\_\_\_\_  
 \_\_\_\_\_

BY BOARD OF COUNTY COMMISSIONERS  
 \_\_\_\_\_  
 AT MEETING OF  
 11/17/15  
 \_\_\_\_\_  
 Deputy Clerk to the  
 Board of County Commissioners

15-1158

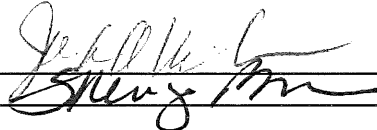
BOARD OF COUNTY COMMISSIONERS  
 PALM BEACH COUNTY, FLORIDA  
 BUDGET AMENDMENT

Fund 3020 25M GO 05 DS, Recreational & Culural Facilites

BGRV 420 110315\*<sup>02</sup>  
 BGEX 420 110315\*315

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/02/15	REMAINING BALANCE
<b><u>Revenues</u></b>							
800-8000-8116 Tr Fr 25M GO Parks 05 Fund 2020	0	0	23,291	0	23,291		
<b>TOTAL RECEIPTS &amp; BALANCES</b>	2,783,347	2,703,875	23,291	0	2,727,166		
<b><u>Expenditures</u></b>							
821-9817-9908 Reserves - New Projects	965,679	289,519	23,291	0	312,810	0	312,810
<b>TOTAL APPROPRIATIONS &amp; EXPENDITURES</b>	2,783,347	2,703,875	23,291	0	2,727,166		

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

Signatures & Dates  
 \_\_\_\_\_  
  
 \_\_\_\_\_

BY BOARD OF COUNTY COMMISSIONERS  
 \_\_\_\_\_  
 AT MEETING OF  
 11/17/15  
 \_\_\_\_\_  
 Deputy Clerk to the  
 Board of County Commissioners

15-1159

BOARD OF COUNTY COMMISSIONERS  
PALM BEACH COUNTY, FLORIDA  
BUDGET AMENDMENT

Fund 3021 30.56M GO 03, Library District Improvement

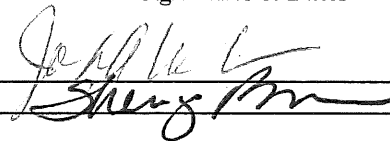
BGRV 420 110315\*83  
BGEX 420 110315\*316

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/02/15	REMAINING BALANCE
<b>Revenues</b>							
010-0100-6110 Pool Interest Income	0	0	500	0	500		
321-L056-6440 Sale of Surplus Fixed Assets	0	0	500	0	500		
<b>TOTAL RECEIPTS &amp; BALANCES</b>	181,476	2,560	1,000	0	3,560		
<b>Expenditures</b>							
821-9000-9198 Transfer to Library Expansion Fund 3751	0	2,560	1,000	0	3,560	3,560	0
<b>TOTAL APPROPRIATIONS &amp; EXPENDITURES</b>	181,476	2,560	1,000	0	3,560		

Signatures & Dates

OFMB

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



BY BOARD OF COUNTY COMMISSIONERS

AT MEETING OF

11/17/15

Deputy Clerk to the  
Board of County Commissioners

15-1160

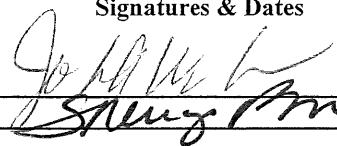
BOARD OF COUNTY COMMISSIONERS  
 PALM BEACH COUNTY, FLORIDA  
 BUDGET AMENDMENT

Fund 3751 Library Expansion Fund

BGRV 420 110315\*84.  
 BGEX 420 110315\*317

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/02/15	REMAINING BALANCE
<b><u>Revenues</u></b>							
321-L066-8160 Tr Fr 30.5M GO Library Impr. 03 Fund 3021	0	2,560	1,000	0	3,560		
<b>TOTAL RECEIPTS &amp; BALANCES</b>	10,878,260	10,399,262	1,000	0	10,400,262		
<b><u>Expenditures</u></b>							
321-9900-9908 Reserves - New Projects	6,451,358	8,500,275	1,000	0	8,501,275	0	8,501,275
<b>TOTAL APPROPRIATIONS &amp; EXPENDITURES</b>	10,878,260	10,399,262	1,000	0	10,400,262		

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

Signatures & Dates  
  
 \_\_\_\_\_  
 \_\_\_\_\_

BY BOARD OF COUNTY COMMISSIONERS  
 \_\_\_\_\_  
 AT MEETING OF  
 11/17/15  
 \_\_\_\_\_  
 Deputy Clerk to the  
 Board of County Commissioners



15-1161

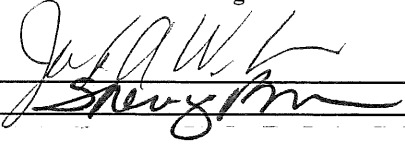
BOARD OF COUNTY COMMISSIONERS  
 PALM BEACH COUNTY, FLORIDA  
 BUDGET AMENDMENT

Fund 2508 45.6M GO 98 DS, Ref 2 Issues

BGRV 420 110315\*85  
 BGEX 420 110315\*318

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/02/15	REMAINING BALANCE
<b>Revenues</b>							
810-4100-8900 Statutory Reserves	-220,866	-220,866	66,683	0	-154,183		
<b>TOTAL RECEIPTS &amp; BALANCES</b>	4,142,325	4,142,532	66,683	0	4,209,215		
<b>Expenditures</b>							
810-7104-7304 Paying Agent Services	1,500	1,500	0	1,500	0	0	0
810-9945-9911 Reserves - Future Debt Service	0	207	0	207	0	0	0
820-7104-9033 Tr to Natural Areas Fund 1226	0	0	68,390	0	68,390	68,390	0
<b>TOTAL APPROPRIATIONS &amp; EXPENDITURES</b>	4,142,325	4,142,532	68,390	1,707	4,209,215		

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

Signatures & Dates  
  
 \_\_\_\_\_  
 \_\_\_\_\_

BY BOARD OF COUNTY COMMISSIONERS  
 \_\_\_\_\_  
 AT MEETING OF  
 11/17/15  
 \_\_\_\_\_  
 Deputy Clerk to the  
 Board of County Commissioners

15-1162

BOARD OF COUNTY COMMISSIONERS  
PALM BEACH COUNTY, FLORIDA  
BUDGET AMENDMENT

Fund 1226 Natural Areas Fund

BGRV 420 110315\*86  
BGEX 420 110315\*320

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/02/15	REMAINING BALANCE
<b><u>Revenues</u></b>							
380-3162-8137 Tr Fr 45.6M GO Ref 98 DS Fund 2508	0	0	68,390	0	68,390		
<b>TOTAL RECEIPTS &amp; BALANCES</b>	14,954,356	18,502,247	68,390	0	18,570,637		
<b><u>Expenditures</u></b>							
380-3195-9902 Operating Reserves	1,812,629	3,799,119	68,390	0	3,867,509	0	3,867,509
<b>TOTAL APPROPRIATIONS &amp; EXPENDITURES</b>	14,954,356	18,502,247	68,390	0	18,570,637		

Signatures & Dates

BY BOARD OF COUNTY COMMISSIONERS

AT MEETING OF

11/17/15

Deputy Clerk to the

Board of County Commissioners

OFMB

INITIATING DEPARTMENT/DIVISION

Administration/Budget Department Approval

OFMB Department - Posted

*[Handwritten signatures]*