

PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: 08/17/2021

Consent     Regular  
 Workshop     Public

Department: Office of Financial Management & Budget

Submitted By: Office of Financial Management & Budget

I. EXECUTIVE BRIEF

**Motion and Title:** Staff recommends motion to approve the following budget amendments and transfers:

- A) Budget Amendment of \$6,347,199 in School Impact Fee Zone 1 to recognize additional impact fee revenues collected in FY 2021 and transfer from Impact Fee Zone 1 reserve account to the appropriation account for \$2,446,729.
- B) Budget Amendment of \$6,460,115 School Impact Fee Zone 2 to recognize additional impact fee revenues collected in FY 2021 and budget transfer from Impact Fee Zone 2 reserve account to the appropriation account for \$5,195,255.
- C) Budget Amendment of \$6,003,929 School Impact Fee Zone 3 to recognize additional impact fee revenues collected in FY 2021 and budget transfer from Impact Fee Zone 3 reserve account to the appropriation account for \$5,104,361.
- D) Budget Amendment of \$3,476,826 School Impact Fee Zone 4 to recognize additional impact fee revenues collected in FY 2021 and budget transfer from Impact Fee Zone 4 reserve account to the appropriation account for \$2,678,461.

**Summary:** These budget amendments and transfers recognize school impact fee revenues as of July 29, 2021 and allow for their appropriation so that the County may remit funds to the Palm Beach County School District in accordance with Article 13 of the Unified Land Development Code (ULDC). Countywide (RB)

**Background and Justification:** Article 13 of the ULDC provides for a school impact fee, which requires new development to pay its fair share for growth. The Impact Fee Office is responsible for the collection, accounting, and disbursement of funds to the School District. These budget amendments allow the County to remit the amounts shown above in school impact fees to the School District. School impact fee revenues can only be used for capacity related capital needs within the school zone the revenues were collected.

**Attachments:**

- 1. Budget Amendments and transfers (4)
- 2. Palm Beach County School District Letter of Request w/attached Spreadsheet

Recommended by:

  
Department Director

8/3/2021  
Date

Approved By:

  
County Administrator

8/6/2021  
Date

**II. FISCAL IMPACT ANALYSIS**

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

Fiscal Years	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
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  
 Does this item include the use of federal funds? Yes \_\_\_\_\_ No X

Budget Account No.: Fund \_\_\_\_\_ Department \_\_\_\_\_ Unit \_\_\_\_\_  
 Object \_\_\_\_\_ Reporting Category \_\_\_\_\_

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

School impact fees that have been collected in funds 1263, 1264, 1265, and 1266 are being remitted to the School District in accordance with Article 13 of the ULDC. There is no fiscal impact.

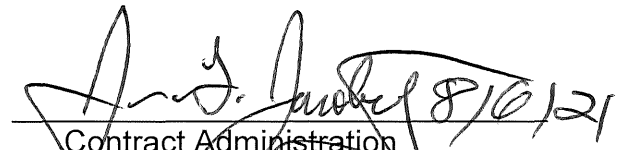
**C. Department Fiscal Review:**

  
 Impact Fee Manager

**III. REVIEW COMMENTS**

**A. OFMB Fiscal and/or Contract Dev. and Control Comments:**

 8/4/21  
 OFMB AP 8/3/21

  
 Contract Administration 8/10/21  
 B-56-21 Tre

**B. Legal Sufficiency:**

  
 Assistant County Attorney

**C. Other Department Review:**

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

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

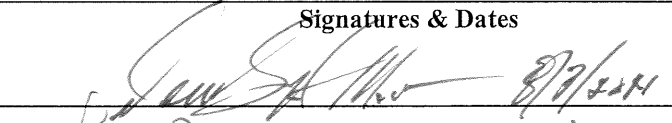

BOARD OF COUNTY COMMISSIONERS  
 PALM BEACH COUNTY, FLORIDA  
 BUDGET AMENDMENT

BGRV 080321\*0537  
 BGEX 080321\*1691

FUND 1263 SCHOOL IMPACT FEES ZONE 1

ACCT.NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET AS OF 07/29/2021	EXPENDED/ ENCUMBERED AS OF 07/29/2021	REMAINING BALANCE
<b><u>REVENUES</u></b>								
1263-800-8000-2451	Impact Fees-Residential human services Schools	900,000	900,000	6,347,199	0	7,247,199		
<b>Total Receipts and Balances</b>		<b>1,146,626</b>	<b>3,813,475</b>	<b>6,347,199</b>	<b>0</b>	<b>10,160,674</b>		
<b><u>EXPENDITURES</u></b>								
1263-743-7500-8101	Contributions Othr Govtl Agency	0	1,366,746	8,793,928	0	10,160,674	0	10,160,674
1263-743-9901-9902	Operating Reserves	1,146,626	2,446,729	0	2,446,729	0	0	0
<b>Total Appropriations &amp; Expenditures</b>		<b>1,146,626</b>	<b>3,813,475</b>	<b>8,793,928</b>	<b>2,446,729</b>	<b>10,160,674</b>		

Office of Financial Management & Budget  
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 OFMB Department - Posted

Signatures & Dates  
  


By Board of County Commissioners  
 At Meeting of  
 August 17, 2021  
 Deputy Clerk to the  
 Board of County Commissioners

21 - 1027

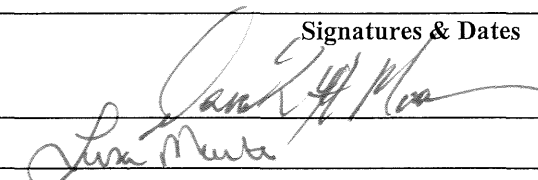
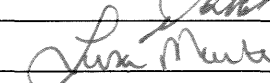
BOARD OF COUNTY COMMISSIONERS  
 PALM BEACH COUNTY, FLORIDA  
 BUDGET AMENDMENT

BGRV 080321\*0538  
 BGEX 080321\*1692

FUND 1264 SCHOOL IMPACT FEES ZONE 2

ACCT.NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 07/29/2021	REMAINING BALANCE
<b><u>REVENUES</u></b>								
1264-800-8000-2451	Impact Fees-Residential human service	1,800,000	1,800,000	6,460,115	0	8,260,115		
<b>Total Receipts and Balances</b>		<b>2,896,631</b>	<b>11,204,403</b>	<b>6,460,115</b>	<b>0</b>	<b>17,664,518</b>		
<b><u>EXPENDITURES</u></b>								
1264-743-7500-8101	Contributions Othr Govtl Agency	0	3,676,760	11,655,370	0	15,332,130	0	15,332,130
1264-743-9902-9902	Operating Reserves	2,896,631	7,527,643	0	5,195,255	2,332,388	0	2,332,388
<b>Total Appropriations &amp; Expenditures</b>		<b>2,896,631</b>	<b>11,204,403</b>	<b>11,655,370</b>	<b>5,195,255</b>	<b>17,664,518</b>		

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21-1028

BOARD OF COUNTY COMMISSIONERS  
 PALM BEACH COUNTY, FLORIDA  
 BUDGET AMENDMENT

BGRV 080321\*0539  
 BGEX 080321\*1693

FUND 1265 SCHOOL IMPACT FEES ZONE 3

ACCT.NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET AS OF 07/29/2021	EXPENDED/ ENCUMBERED	REMAINING BALANCE
<b><u>REVENUES</u></b>								
1265-800-8000-2451	Impact Fees-Residential human service	1,000,000	1,000,000	6,003,929	0	7,003,929		
<b>Total Receipts and Balances</b>		<b>2,068,645</b>	<b>7,574,284</b>	<b>6,003,929</b>	<b>0</b>	<b>13,578,213</b>		
<b><u>EXPENDITURES</u></b>								
1265-743-7500-8101	Contribution Othr Govtl Agency	0	2,469,923	11,108,290	0	13,578,213	0	13,578,213
1265-743-9903-9902	Operating Reserves	2,068,645	5,104,361	0	5,104,361	0	0	0
<b>Total Appropriations &amp; Expenditures</b>		<b>2,068,645</b>	<b>7,574,284</b>	<b>11,108,290</b>	<b>5,104,361</b>	<b>13,578,213</b>		

Signatures & Dates

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*[Handwritten Signature]* 8/17/21  
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By Board of County Commissioners

At Meeting of

August 17, 2021

Deputy Clerk to the

Board of County Commissioners

21 - 1029

BOARD OF COUNTY COMMISSIONERS  
 PALM BEACH COUNTY, FLORIDA  
 BUDGET AMENDMENT

BGRV 080321\*0540  
 BGEX 080321\*1694

FUND 1266 SCHOOL IMPACT FEES ZONE 4

ACCT.NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	EXPENDED/ ADJUSTED BUDGET AS OF 07/29/2021	ENCUMBERED	REMAINING BALANCE
<b><u>REVENUES</u></b>								
1266-800-8000-2451	Impact Fees-Residential human service	970,000	970,000	3,476,826	0	4,446,826		
<b>Total Receipts and Balances</b>		<b>1,815,114</b>	<b>4,299,551</b>	<b>3,476,826</b>	<b>0</b>	<b>7,776,377</b>		
<b><u>EXPENDITURES</u></b>								
1266-743-7500-8101	Contributions Othr Govtl Agency	0	1,621,090	6,155,287	0	7,776,377	0	7,776,377
1266-743-9904-9902	Operating Reserves	1,815,114	2,678,461	0	2,678,461	0	0	0
<b>Total Appropriations &amp; Expenditures</b>		<b>1,815,114</b>	<b>4,299,551</b>	<b>6,155,287</b>	<b>2,678,461</b>	<b>7,776,377</b>		

Signatures & Dates

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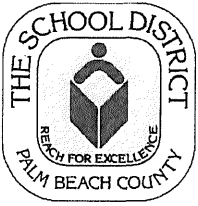
*[Handwritten Signature]* 8/2/21  
*[Handwritten Signature]* 8/4/21

By Board of County Commissioners  
 At Meeting of

August 17, 2021

Deputy Clerk to the

Board of County Commissioners



THE SCHOOL DISTRICT OF  
PALM BEACH COUNTY, FLORIDA

LEANNE EVANS  
TREASURER

MICHAEL J. BURKE  
CHIEF OPERATING OFFICER

TREASURY DEPARTMENT  
3300 FOREST HILL BOULEVARD, SUITE A-334  
WEST PALM BEACH, FL 33406

PH: 561-434-8142 FAX: 561-434-8897  
[www.palmbeachschools.org](http://www.palmbeachschools.org)

June 30, 2021

Mr. Derrek Moore, Impact Fee Manager  
Palm Beach County  
2300 N. Jog Road, 2<sup>nd</sup> Floor  
West Palm Beach, FL 33411-2741

Dear Derrek:

The enclosed revised schedule summarizes the School District of Palm Beach County's request for expenditure reimbursement for Impact Fees. Based on estimates I received verbally from the county, approximately \$49 million has been collected for School Impact Fees collected from Zone 1. At this time, we are requesting \$46,847,394. We have requested reimbursement for these projects before, so you should have copies of all the contracts on file, however, if you should need another copy, please let me know and I will forward them as soon as possible. We would like to accrue these funds for our fiscal year 2021 so I'm hoping we can receive the funds by the August 27<sup>th</sup>.

Thank you for your assistance with this matter.

Sincerely,

Leanne Evans  
Treasurer

cc: Sherry Brown, OFMB Director  
Lisa Master, Budget Director

Line	Fund	Description	School Name	Relieves	Project Number	Contract Amount	Previously Received	Contract less amounts previously received	Reimbursement Requested (1)
1	132	Design Build	03-X Marsh Pointe Elementary	Palm Beach Gardens Area Elem Schools	0661-8337	\$ 17,800,000	\$ 13,316,824.00	\$ 4,483,176	\$ 4,483,176
1	134	Construction Management at Risk	03-Z, Sunset Palm Elem	West Boynton Area Elem Schools	0281-8443	\$ 24,517,630	\$ 21,260,383	\$ 3,257,247	\$ 3,257,247
1	138	Design Build	Seminole Ridge High	Wellington High	3861-8292	\$ 44,882,290	\$ 5,775,319	\$ 39,106,971	\$ 39,106,971
						<b>\$ 87,199,920</b>	<b>\$ 40,352,526</b>	<b>\$ 46,847,394</b>	<b>\$ 46,847,394</b>

certify that the above request is supported by records on file at the School District Offices.

*Leanne Evans*

Leanne Evans, Treasurer

June 30, 2021

Date

*This is an estimated amount. Actual reimbursement should equal total amount on deposit with the County for a specific ZONE, not to exceed the contract amount.*