PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM SUMMARY

[] Ordinance [] Public Hearing Department: Submitted By: Financial Management & Budget Submitted For: Financial Management & Budget	Meeting Date: Nove	mber 15, 2022	[x]	Consent]]	Regular
	Department:		[]	Ordinance	[]	Public Hearing
	Submitted By:						

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to approve:

- A) Resolution of the Board of County Commissioners of Palm Beach County, Florida Approving Fiscal Year 2022 Year End Budget Transfers and Amendments, and
- B) The following FY 2022 Year End Budget Transfers and Amendments:
 - 1. Budget amendment of \$15,769 in the General Fund 0001 to reallocate budget between departments and to transfer revenues between funds;
 - 2. Budget amendment of \$67,182 in the Emergency Rental Assistance Program Fund 1161 to recognize refunds for this program;
 - 3. Budget amendment of \$211,297 in the Fire/Rescue MSTU Fund 1300 to recognize increased 911 revenues from Public Safety Answering Points (PSAPs);
 - 4. Budget amendment of \$546 in Public Safety Grants Fund 1426 to align budget with the actual grant award:
 - 5. Budget transfer of \$645,186 in the Emergency Communications Number "E-911" Fund 1434 to allocate expenses to other agencies for PSAPs based on 911 revenues and expenditures;
 - 6. Budget amendment of \$1,346 in MacArthur Foundation's Safety and Justice Challenge Fund 1512 to recognize additional interest earnings received; and
 - 7. Budget Transfer of \$15,769 in the Beach Improvement Fund 3652 to transfer revenues between funds.

Summary: These transfers and amendments are necessary to properly allocate budget for FY 2022. The General Fund amendment of \$15,769 includes a reallocation of budget between departments to adjust amounts for utilities due to an unexpected increase in costs. The other budget transfers are necessary to align the budget without increasing the total appropriations of the funds. The budget amendments relate to adjustments for unanticipated revenue received for a specific purpose. <u>Countywide</u> (DB).

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

Attachments:

- 1. Resolution
- 2. Budget Transfers/Amendments (7)

Recommended By:	Show Management Director	10/31/3022 Date
Approved By:	County Administrator	11/11/22

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2022	2023	2024	2025	2026
Capital					
Expenditures					
Operating Costs					
External					
Revenues					
Program					
Income(County)					
In-Kind					
Match(County					
NET FISCAL					
IMPACT					
#ADDITIONAL					
FTE					
POSITIONS					
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	Match(County						
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	Is Item Included			Yes	No		
	Does this item in	nclude the use of	f federal funds?	Yes	No		
	Budget Accoun						
	Fund Dep	partment I	Unit Objec	t			
C. I	Departmental Fisc		EVIEW COMM	IENTS:			
A.	OFMB Fiscal a	nd/or Contract	Dev. and Contr	ol Comme	nts:		
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В.	OFMB Legal Sufficien	- 11/2/2 HK 10/31 My	- <u>2</u> B 11-2	Contrac	J. Aa	holie (11/7)	.J <i>\$</i>
В.	OFMB Legal Sufficien Assistant Coun	11/8/2	- <u>2</u> D 11-2	Contrac	J. Aa	nolar 1117	BG.

Other Department Review C.

Department Director

RESOLUTION NO. R-2022-

RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, APPROVING FISCAL YEAR 2022 YEAR-END BUDGET AMENDMENTS AND TRANSFERS.

WHEREAS, per Section 129.06, Florida Statutes, the Board may, within the first 60 days of a fiscal year, amend the budget for the prior fiscal year; and

WHEREAS, these budget amendments are necessary to properly allocate funds between departments and to adjust for unanticipated revenue received for a specific purpose.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that the Board hereby adopts this Resolution amending the FY 2022 Budget as set forth in the attached Exhibit A.

SEVERABILITY

If any section, paragraph, sentence, clause or word of this Resolution is for any reason held by the Court to be unconstitutional, inoperative, or void, such holding shall not affect the remainder of this Resolution.

EFFECTIVE DATE

This Resolution shall take effect immediately upon its p	passage and adoption.
The foregoing Resolution was offered by Commission adoption. The motion was seconded by Commissioned vote, the vote was as follows:	
Commissioner MARIA G. MARINO Commissioner Commissioner DAVE KERNER Commissioner Commissioner MARIA SACHS	- - - - -

The Mayor thereupon declared the Resolution duly passed and adopted this 15th day of November, 2022.

PALM BEACH COUNTY, FLORIDA, BY ITS BOARD OF COUNTY COMMISSIONERS

APPROVED AS TO FORM AND LEGAL SUFFICIENCY

Commissioner

Commissioner MACK BERNARD

ATTEST: Joseph Abruzzo
Clerk of the Circuit Court & Comptroller

By: _____ By: ____ Deputy Clerk

Exhibit A

PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS FY 2022 YEAR END BUDGET AMENDMENTS

<u>Fund Description</u>	Budget Amendment
Fund 0001 General Fund	15,769
Fund 1161 Emergency Rental Asssitance Program Fund	67,182
Fund 1300 Fire/Rescue MSTU Fund	211,297
Fund 1426 Public Safety Grants Fund	546
Fund 1512 MacArthur Foundation's Safety and Justice Challenge Fund	1,346

Fund 0001 General Fund

BGRV 102622*51 BGEX 102622*236

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED 10/26/2022	REMAINING BALANCE
Revenues 360-2250-8190 Tr Fr Beach Imprv Fd 3652	284,994	284,994	15,769	0	300,763		
TOTAL RECEIPTS & BALANCES	1,679,889,687	1,970,601,767	15,769	0	1,970,617,536		
Expenditures							
360-2250-1201 Salaries & Wages Regular	115,554	115,554	15,769	0	131,323	127,364	3,959
360-2250-4620 Rep/Maint-Equipment	30,000	30,000	0	11,165	18,835	12,040	6,795
670-4100-1401 Salaries & Wages Overtime	110,000	110,000	50,000	0	160,000	126,981	33,019
760-7601-4101 Communications Services 820-9900-9901 Contingency Reserves	3,400,000 20,000,000	3,400,000 16,649,056	2,895,134 0	2,933,969	6,295,134 13,715,087	6,295,134 0	13,715,087
TOTAL APPROPRIATIONS & EXPENDITURES	1,679,889,687	1,970,601,767	2,960,903	2,945,134	1,970,617,536		
		Signature	s & Dates		BY BOARD	OF COUNTY COMM	IISSIONERS
OFMB		act allo	11/2/22	_		AT MEETING OF	
INITIATING DEPARTMENT/DIVISION	·	Den	11/2/22			11/15/22	
Administration/Budget Department Approval OFMB Department - Posted					Roard	Deputy Clerk to the l of County Commission	oners
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Fund 1161 Emergency Rental Assistance Program (COVID-19)

BGRV 102622*52 BGEX 102622*238

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED 10/21/2022	REMAINING BALANCE
Revenues 142-1440-6930 Refund Prior Year Expenditures	0	0	67,182	0	67,182		
TOTAL RECEIPTS & BALANCES	0	61,367,054	67,182	0	61,434,236		
Expenditures 142-1440-8301 Contributions For Individuals	0	8,618,455	67,182	0	8,685,637	8,685,637	o
TOTAL APPROPRIATIONS & EXPENDITURES	0	61,367,054	67,182	0	61,434,236		
OFMB INITIATING DEPARTMENT/DIVISION	Signatures & Dates				BY BOARD (OF COUNTY COMM AT MEETING OF 11/15/22	ISSIONERS
Administration/Budget Department Approval OFMB Department - Posted					Board	Deputy Clerk to the of County Commission	oners

Fund 1300 Fire/Rescue MSTU

BGRV 102622*53 BGEX 102622*239

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED 10/21/2022	REMAINING BALANCE
Revenues 440-4213-8351 Tfr from Emerg Comm Number E911 Fd 1434	227,260	227,260	211,297	0	438,557		
TOTAL RECEIPTS & BALANCES	504,896,044	505,125,366	211,297	0	505,336,663		
Expenditures 440-4299-9901 Contingency Reserves	10,000,000	5,524,486	211,297	0	5,735,783		5,735,783
TOTAL APPROPRIATIONS & EXPENDITURES	504,896,044	505,125,366	211,297	0	505,336,663		
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Fund 1426 Public Safety Grants

BGRV 102622*54 BGEX 102622*241

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED 10/21/2022	REMAINING BALANCE
Revenues							
662-3235-3429 State Grnt Other Public Safety	7,592	38,175	546	0	38,721		
TOTAL RECEIPTS & BALANCES	3,290,352	3,490,972	546	0	3,491,518		
Expenditures 662-3235-2101 Fica-Taxes	283	1,529	546	0	2,075	1,425	650
TOTAL APPROPRIATIONS & EXPENDITURES	3,290,352	3,490,972	546	0	3,491,518		
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Fund 1434 Emergency Communications Number "E-911" FS365.172

BGEX 102622*242

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED 10/21/2022	REMAINING BALANCE
Expenditures 660-9235-8101 Contributions Other Govtl Agncy 660-9250-4101 Communication Services 820-9225-9052 Tr To Fire/Rescue MSTU Fd 1300 820-9225-9498 Tr To PBSO Fd 1902	150,000 3,900,000 152,260 363,908	150,000 3,290,835 152,260 363,908	0 0 211,297 433,889	136,776 508,410 0 0	13,224 2,782,425 363,557 797,797	13,224 2,420,152 363,557 797,797	0 362,273 0 0
TOTAL APPROPRIATIONS & EXPENDITURES	13,272,957	14,133,212	645,186	645,186	14,133,212		
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Administration/Budget Department Approval OFMB Department - Posted						Deputy Clerk to the of County Commission	oners

Fund 1512 MacArthur Foundation's Safety and Justice Challenge \$2M

BGRV 102622*57 BGEX 102622*246

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED 10/21/2022	REMAINING BALANCE
Revenues 010-0100-6110 Pool Interest Income	1,000	1,000	1,346	0	2,346		
TOTAL RECEIPTS & BALANCES	412,710	343,149	1,346	0	344,495		
Expenditures 762-7714-8101 Contributions Otr Govtl Agncy	186,127	117,552	1,346	0	118,898	118,898	o
TOTAL APPROPRIATIONS & EXPENDITURES	412,710	343,149	1,346	0	344,495		
OFMB		Signature	s & Dates	_	BY BOARD (OF COUNTY COMM AT MEETING OF 11/15/22	ISSIONERS
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Fund 3652 Beach Improvement

BGEX 102622*247

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED 10/21/2022	REMAINING BALANCE	
Expenditures 821-M034-9000 Tr To General Fund Fd 0001 381-9900-9909 Res-Improvement Progrm	284,994 4,096,132	284,994 6,670,122	15,769 0	0 15,769	300,763 6,654,353	284,994 0	15,769 6,654,353	
TOTAL APPROPRIATIONS & EXPENDITURES	46,804,330	52,582,202	15,769	15,769	52,582,202			
OFMB INITIATING DEPARTMENT/DIVISION	Signatures & Dates White was a second of the control of the contr				BY BOARD OF COUNTY COMMISSIONERS AT MEETING OF 11/15/22			
Administration/Budget Department Approval OFMB Department - Posted							uty Clerk to the County Commissioners	