

PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS  
AGENDA ITEM SUMMARY

Meeting Date: November 21, 2023  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:


- A) Resolution of the Board of County Commissioners of Palm Beach County, Florida Approving Fiscal Year 2023 Year End Budget Transfers and Amendments, and
- B) The following FY 2023 Year End Budget Transfers and Amendments:
  1. Budget amendment of \$6,812 in the General Fund 0001 to reallocate budget between departments and to transfer revenues between funds;
  2. Budget transfer of \$9,423 in the Housing and Economic Sustainability Fund 1101 to allocate expenses to the HUD Loan Repayment Account Fund based on revenues and expenditures;
  3. Budget amendment of \$232,405 in the Fire/Rescue MSTU Fund 1300 to recognize increased 911 revenues from Public Safety Answering Points (PSAPs);
  4. Budget transfer of \$788,511 in the Emergency Communications Number "E-911" Fund 1434 to allocate expenses to other agencies for PSAPs based on 911 revenues and expenditures;
  5. Budget amendment of \$9,423 in the HUD Loan Repayment Account Fund 1540 to transfer revenues between funds;
  6. Budget amendment of \$21,784 in the 11.6M Note Payable 08 DS, ESL Jupiter Fund 2061 to transfer revenues from the General Fund to cover increased interest expense; and
  7. Budget Transfer of \$6,812 in the Beach Improvement Fund 3652 to transfer revenues between funds.


**Summary:** These transfers and amendments are necessary to properly allocate budget for FY 2023. The General Fund amendment of \$6,812 includes a reallocation of budget between departments to adjust amounts for expenses due to an unexpected increase in certain 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. Countywide (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:  Department Director 10/31/2023 Date

Approved By:  County Administrator 11/6/23 Date

**II. FISCAL IMPACT ANALYSIS**

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

Fiscal Years	2024	2025	2026	2027	2028
Capital Expenditures					
Operating Costs					
External Revenues					
Program Income(County)					
In-Kind Match(County)					
NET FISCAL IMPACT					
#ADDITIONAL FTE POSITIONS (CUMULATIVE)					

Is Item Included in Current Budget?                      Yes      No  
 Does this item include the use of federal funds?      Yes      No  
 Does this item include the use of state funds?        Yes      No

**Budget Account No:**  
 Fund            Department            Unit            Object

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

**C. Departmental Fiscal Review:**

**III. REVIEW COMMENTS:**

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

ASD 11/1/23  
 OFMB    CA 11/1    CB 11/1

John Jacobson 11/3/23  
 Contract Dev. & Control  
 11/3/23

**B. Legal Sufficiency**

[Signature] 11/6/23  
 Assistant County Attorney

**C. Other Department Review**

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

**(THIS SUMMARY IS NOT TO BE USED AS A BASIS FOR PAYMENT.)**

**RESOLUTION NO. R-2023-**

**RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, APPROVING FISCAL YEAR 2023 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 2023 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 passage and adoption.

The foregoing Resolution was offered by Commissioner \_\_\_\_\_ who moved its adoption. The motion was seconded by Commissioner \_\_\_\_\_ and upon being put to a vote, the vote was as follows:

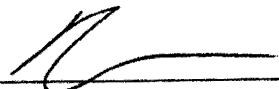
<b>Commissioner MARIA G. MARINO</b>	- _____
<b>Commissioner GREGG K. WEISS</b>	- _____
<b>Commissioner MICHAEL A. BARNETT</b>	- _____
<b>Commissioner MARCI WOODWARD</b>	- _____
<b>Commissioner MARIA SACHS</b>	- _____
<b>Commissioner SARA BAXTER</b>	- _____
<b>Commissioner MACK BERNARD</b>	- _____

The Mayor thereupon declared the Resolution duly passed and adopted this 21st day of November, 2023.

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

**APPROVED AS TO FORM AND LEGAL SUFFICIENCY**

**ATTEST: Joseph Abruzzo  
Clerk of the Circuit Court & Comptroller**

By:   
County Attorney

By: \_\_\_\_\_  
Deputy Clerk

**Exhibit A**

**PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS  
FY 2023 YEAR END BUDGET AMENDMENTS**

<b><u>Fund Description</u></b>	<b><u>Budget Amendment</u></b>
Fund 0001 General Fund	6,812
Fund 1300 Fire/Rescue MSTU Fund	232,405
Fund 1540 HUD Loan Repayment Account	9,423
Fund 2061 11.6M Note Payable 08 DS, ESL Jupiter	21,784

23-0989

BOARD OF COUNTY COMMISSIONERS  
PALM BEACH COUNTY, FLORIDA  
BUDGET AMENDMENT

Fund 0001 General Fund

BGRV 103123\*95  
BGEX 103123\*288

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED 10/27/2023	REMAINING BALANCE
<b>Revenues</b>							
360-2250-8190 Tr Fr Beach Imprv Fd 3652	300,858	307,621	6,812	0	314,433		
<b>TOTAL RECEIPTS &amp; BALANCES</b>	<b>1,897,887,942</b>	<b>1,958,862,052</b>	<b>6,812</b>	<b>0</b>	<b>1,958,868,864</b>		
<b>Expenditures</b>							
164-1604-4410 Rent-Building	275,000	285,000	41,085	0	326,085	326,085	0
280-2100-4205 Postage	1,000	1,000	774	0	1,774	1,274	500
480-4800-8101 Contributions Othr Govtl Agency	2,192,546	2,192,546	181,468	0	2,374,014	2,374,014	0
500-5000-1201 Salaries & Wages Regular	934,525	934,525	16,762	0	951,287	968,787	-17,500
743-7607-8101 Contributions Othr Govtl Agency	2,206,737	2,206,737	139,113	0	2,345,850	2,345,850	0
760-2400-4205 Postage	315,000	315,000	830	0	315,830	315,829	1
580-5221-1201 Salaries & Wages Regular	14,140,900	13,440,900	0	395,004	13,045,896	12,872,825	173,071
820-9300-9347 Tfr to 11M Note Payable 08 DS, ESL 2061	694,024	694,024	21,784	0	715,808	715,807	1
<b>TOTAL APPROPRIATIONS &amp; EXPENDITURES</b>	<b>1,897,887,942</b>	<b>1,958,862,052</b>	<b>401,816</b>	<b>395,004</b>	<b>1,958,868,864</b>		

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

Signatures & Dates  
*[Signature]* 10/31/2023  
*[Signature]* 11/1/23

BY BOARD OF COUNTY COMMISSIONERS  
AT MEETING OF  
11/21/23  
Deputy Clerk to the  
Board of County Commissioners

23-0990

BOARD OF COUNTY COMMISSIONERS  
PALM BEACH COUNTY, FLORIDA  
BUDGET TRANSFER

BGEX: 101723\*147

Fund 1101 Housing and Economic Sustainability

ACCT.NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED	REMAINING BALANCE
<b><u>EXPENDITURES</u></b>								
820-1431-9371	Tr to EOD Sec 108 Loan Fd 1540	0	0	9,423	0	9,423		9,423
143-1431-8101	Contributions Other Gov't Agency	2,027,345	2,027,345	0	9,423	2,017,922		2,017,922
<b>Total Appropriations &amp; Expenditures</b>		<b>9,587,960</b>	<b>16,484,706</b>	<b>9,423</b>	<b>9,423</b>	<b>16,484,706</b>		

Signatures & Dates

By Board of County Commissioners

At Meeting of

11/21/23

Office of Financial Management & Budget

INITIATING DEPARTMENT/DIVISION

Administration/Budget Department Approval

OFMB Department - Posted

*Lisa Menta*  
*ASD*

10/31/2023

11/1/23

Deputy Clerk to the

Board of County Commissioners

23-0991

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

Fund 1300 Fire/Rescue MSTU

BGRV 103123\*97  
BGEX 103123\*289

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED 10/21/2022	REMAINING BALANCE
<u>Revenues</u>							
440-4213-8351 Tfr from Emerg Comm Number E911 Fd 1434	231,684	231,684	232,405	0	464,089		
<b>TOTAL RECEIPTS &amp; BALANCES</b>	566,374,681	562,766,728	232,405	0	562,999,133		
<u>Expenditures</u>							
440-4299-9901 Contingency Reserves	15,000,000	13,774,756	232,405	0	14,007,161		14,007,161
<b>TOTAL APPROPRIATIONS &amp; EXPENDITURES</b>	566,374,681	562,766,728	232,405	0	562,999,133		

Signatures & Dates

BY BOARD OF COUNTY COMMISSIONERS

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

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

11/21/2023  
11/1/23

\_\_\_\_\_  
 AT MEETING OF  
 11/21/23  
 Deputy Clerk to the  
 Board of County Commissioners

23-0992

BOARD OF COUNTY COMMISSIONERS  
 PALM BEACH COUNTY, FLORIDA  
 BUDGET TRANSFER

Fund 1434 Emergency Communications Number "E-911" FS365.172

BGEX 103123\*290

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED 10/27/2023	REMAINING BALANCE
<b>Expenditures</b>							
660-9235-8101 Contributions Other Govtl Agency	150,000	150,000	0	130,887	19,113	19,113	0
660-9250-4101 Communication Services	3,900,000	3,171,932	0	657,624	2,514,308	2,320,187	194,121
820-9225-9052 Tr To Fire/Rescue MSTU Fd 1300	156,684	156,684	232,405	0	389,089	389,089	0
820-9225-9498 Tr To PBSO Fd 1902	369,927	369,927	556,106	0	926,033	926,033	0
<b>TOTAL APPROPRIATIONS &amp; EXPENDITURES</b>	<b>16,581,840</b>	<b>16,709,968</b>	<b>788,511</b>	<b>788,511</b>	<b>16,709,968</b>		

Signatures & Dates

BY BOARD OF COUNTY COMMISSIONERS

OFMB

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

*Lise Manta* 10/31/2023  
*ASD/AL* 11/1/23

AT MEETING OF

11/21/23

Deputy Clerk to the  
 Board of County Commissioners



23-0993

BGRV: 101723\*32  
 BGEX: 101723\*149

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

**Fund 1540 HUD Loan Repayment Account**

ACCT.NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED	REMAINING BALANCE
<b><u>REVENUES</u></b>								
800-8000-8015	Tr Fr HCD Fd 1101	0	0	9,423	0	9,423		
<b>Total Receipts and Balances</b>		<b>8,372,423</b>	<b>22,467,290</b>	<b>9,423</b>	<b>0</b>	<b>22,476,713</b>		
<b><u>EXPENDITURES</u></b>								
143-2004-9902	Operating Reserves	51,175	21,175	9,423	0	30,598		30,598
<b>Total Appropriations &amp; Expenditures</b>		<b>8,372,423</b>	<b>22,467,290</b>	<b>9,423</b>	<b>0</b>	<b>22,476,713</b>		

**Signatures & Dates**

**By Board of County Commissioners  
 At Meeting of**

**Office of Financial Management & Budget**  
 \_\_\_\_\_  
**INITIATING DEPARTMENT/DIVISION**  
 Administration/Budget Department Approval  
 OFMB Department - Posted

*Luca Mastri* 11/30/2023  
 \_\_\_\_\_  
*ASDUAL* 11/1/23  
 \_\_\_\_\_

\_\_\_\_\_  
 11/21/23  
 \_\_\_\_\_  
 Deputy Clerk to the  
 Board of County Commissioners

23-0994

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

Fund 2061 11.6M Note Payable 08 DS, ESL Jupiter

BGRV 103123\*98  
BGEX 103123\*291

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED 10/27/2023	REMAINING BALANCE
<u>Revenues</u>							
810-4100-8000 Tr Fr General Fund Fd 0001	694,024	694,024	21,784	0	715,808		
<b>TOTAL RECEIPTS &amp; BALANCES</b>	694,024	694,024	21,784	0	715,808		
<u>Expenditures</u>							
810-7141-7201 Interest-Bonds	109,140	109,140	21,784	0	130,924	130,924	0
<b>TOTAL APPROPRIATIONS &amp; EXPENDITURES</b>	694,024	694,024	21,784	0	715,808		

Signatures & Dates

BY BOARD OF COUNTY COMMISSIONERS  
AT MEETING OF

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

*Lisa Martin* 10/31/2023  
*ASD Clerk* 11/1/23

11/21/23  
Deputy Clerk to the  
Board of County Commissioners

23-0995

BOARD OF COUNTY COMMISSIONERS  
PALM BEACH COUNTY, FLORIDA  
BUDGET TRANSFER

Fund 3652 Beach Improvement

BGEX 103123\*292

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED 10/27/2023	REMAINING BALANCE
<u>Expenditures</u>							
821-M034-9000 Tr To General Fund Fd 0001	300,858	307,621	6,812	0	314,433	310,461	3,972
381-9900-9909 Res-Improvement Progrm	9,178,914	9,202,285	0	6,812	9,195,473	0	9,195,473
<b>TOTAL APPROPRIATIONS &amp; EXPENDITURES</b>	50,485,743	58,401,119	6,812	6,812	58,401,119		

Signatures & Dates

BY BOARD OF COUNTY COMMISSIONERS

OFMB

AT MEETING OF

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

Lori Mante 10/31/2023  
AsDelle 11/1/23

11/21/23  
Deputy Clerk to the  
Board of County Commissioners