

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY

Meeting Date: November 19, 2024 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 2024 Year End Budget Transfers and Amendments, and
- B) Budget transfer of \$495,641 in the General Fund 0001 to reallocate budget between departments and to transfer revenues between funds;
- C) Budget amendment of \$79,466 in the County Transport Trust Fund 1201 to transfer revenue to the proper fund;
- D) Budget amendment of \$117,412 in the Fire/Rescue MSTU Fund 1300 to recognize increased 911 revenues from Public Safety Answering Points (PSAPs);
- E) Budget amendment of \$24,755 in the Aviation Battalion Fund 1303 to transfer revenue to the proper fund;
- F) Budget amendment of \$250,995 in the ACC Mobile Spay/Neuter Prgm Fund 1420 to transfer revenues from the General Fund to cover unexpected increase in expenditures;
- G) Budget transfer of \$369,273 in the Emergency Communications Number "E-911" Fund 1434 to allocate expenses to other agencies for PSAPs based on 911 revenues and expenditures;
- H) Budget amendment of \$8,947 in the MacArthur Foundation's Safety and Justice Challenge \$1.4M Fund 1513 to recognize interest earnings on grant funds;
- I) Budget amendment of \$79,466 in the Proportionate Share Fund – Zone 5 Fund 3545 to transfer revenue to the proper fund; and
- J) Budget amendment of \$311,151 in the Park Improvement Fund 3600 to recognize grant revenues and appropriate expenses.


Summary: These transfers and amendments are necessary to properly allocate budget for FY 2024. The General Fund transfer of \$495,641 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 (9)

Recommended By:  11/7/2024
Department Director Date

Approved By:  11/19/24
County Administrator Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2025	2026	2027	2028	2029
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:

ASB/ELK 11/7/24
 OB 11/7 OFMB OA 11/7

Brenda Mack G 11/8/24
 Contract Dev & Control

B. Legal Sufficiency

[Signature] 11/8/24
 Assistant County Attorney

C. Other Department Review

 Department Director

RESOLUTION NO. R-2024-

RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, APPROVING FISCAL YEAR 2024 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 2024 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:

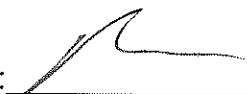
Commissioner MARIA G. MARINO	- _____
Commissioner GREGG K. WEISS	- _____
Commissioner	- _____
Commissioner MARCI WOODWARD	- _____
Commissioner	- _____
Commissioner SARA BAXTER	- _____
Commissioner	- _____

The Mayor thereupon declared the Resolution duly passed and adopted this 19th day of November, 2024.

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 2024 YEAR END BUDGET AMENDMENTS**

<u>Fund Description</u>	<u>Budget Amendment</u>
Fund 1201 County Transport Trust	79,466
Fund 1300 Fire/Rescue MSTU Fund	117,412
Fund 1303 Aviation Battalion	24,755
Fund 1420 ACC Mobile Spay/Neuter Prgm	250,995
Fund 1513 MacArthur Foundation's Safety and Justice Challenge \$1.4M	8,947
Fund 3545 Proportionate Share Fund - Zone 5	79,466
Fund 3600 Park Improvement Fund	311,151

24-1042

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

BGEX 110624*313

FUND 0001 - General Fund

ACCOUNT NUMBER	ACCOUNT NAME	UNIT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED as of 10/30/2024	REMAINING BALANCE
EXPENDITURES									
0001-290-2100-1201	Salaries & Wages Regular	Commission on Ethics	656,374	656,374	11,000	0	667,374	667,300	74
0001-290-2100-1401	Salaries & Wages Overtime	Commission on Ethics	1	1	3,800	0	3,801	3,798	3
0001-290-2100-1501	Wages-Special-No Frs Contrib	Commission on Ethics	4,000	4,000	4,000	0	8,000	8,000	0
0001-290-2100-2201	Retirement Contributions-FRS	Commission on Ethics	79,880	79,880	109,000	0	188,880	188,459	421
0001-290-2100-2301	Insurance-Life & Health	Commission on Ethics	86,400	86,400	9,400	0	95,800	95,097	703
0001-580-5221-1201	Salaries & Wages Regular	Maintenance	14,791,677	14,791,677	0	495,641	14,296,036	13,280,179	1,015,857
0001-743-7607-8101	Contributions Othr Govtl Agency	DJJ Pre-Disposition Costs	2,763,178	2,763,178	11,014	0	2,774,192	2,774,191	1
0001-760-2400-4205	Postage	Property Appraiser	315,000	330,000	16,966	0	346,966	346,966	0
0001-820-9100-9026	Tr To Co Trans Trust Fd 1201	Transfers	26,687,329	26,687,329	79,466	0	26,766,795	18,347,539	8,419,256
0001-820-9100-9069	Tr To ACC Mobile Spay/Neuter Fd 1420	Transfers	769,072	769,072	250,995	0	1,020,067	1,020,067	0
Total Fund Expenditures					495,641	495,641			

SIGNATURES

DATES


Initiating Department/Division

11/7/2024


Administration/Budget Department Approval

11/7/24

OFMB Department - Posted

BY BOARD OF COUNTY COMMISSIONERS

At Meeting of: 19-Nov-24

Deputy Clerk to the
Board of County Commissioners

24-1043

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

BGRV 110624*97

BGEX 110624*314

FUND 1201 - County Transport Trust

ACCOUNT NUMBER	ACCOUNT NAME	UNIT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED as of 10/30/2024	REMAINING BALANCE
REVENUES									
1201-800-8006-8000	Tr Fr General Fund Fd 0001	County Trans Trust	26,687,329	26,687,329	79,466	0	26,766,795		
Total Fund Revenues			61,336,434	61,786,434	79,466	0	61,865,900		
EXPENDITURES									
1201-820-9000-9757	Tr to Proportionate Share Fund - Zone 5 Fd 3545	Transfers	0	0	79,466	0	79,466	0	79,466
Total Fund Expenditures			61,336,434	61,786,434	79,466	0	61,865,900		

SIGNATURES

DATES

Initiating Department/Division

11/7/2024

Administration/Budget Department Approval

11/7/24

OFMB Department - Posted

BY BOARD OF COUNTY COMMISSIONERS	
At Meeting of:	<u>19-Nov-24</u>
Deputy Clerk to the Board of County Commissioners	

24-1044

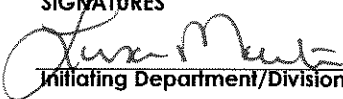

**BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET AMENDMENT**

BGRV 110624*98 _____

BGEX 110624*316 _____

FUND 1300 - Fire/Rescue MSTU _____

ACCOUNT NUMBER	ACCOUNT NAME	UNIT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED as of 10/28/2024	REMAINING BALANCE
REVENUES									
1300-440-4213-8351	Tfr from Emerg Comm Number E911 Fd 1434	Central Dispatch	293,136	414,345	117,412	0	531,757		
Total Fund Revenues			635,300,932	651,158,934	117,412	0	651,276,346		
EXPENDITURES									
1300-440-4299-9901	Contingency Reserves	Reserves	17,000,000	16,987,718	92,657	0	17,080,375	0	17,080,375
1300-820-4290-9055	Tr To F/R Aviation Battln Fd.1303	Fire Rescue Transfers	317,309	323,569	24,755	0	348,324	323,569	24,755
Total Fund Expenditures			635,300,932	651,158,934	117,412	0	651,276,346		

SIGNATURES	DATES
	11/7/2024
Initiating Department/Division	
	11/7/24
Administration/Budget Department Approval	
OFMB Department - Posted	

BY BOARD OF COUNTY COMMISSIONERS
At Meeting of: 19-Nov-24
Deputy Clerk to the Board of County Commissioners

24-1045

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET AMENDMENT

BGRV 110724*109

BGEX 110724*325

FUND 1303 - Aviation Battalion

ACCOUNT NUMBER	ACCOUNT NAME	UNIT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED as of 11/07/2024	REMAINING BALANCE
REVENUES									
1303-440-6600-8052	Tr Fr Fire/Rescue MSTU Fd 1300	Aviation Battalion	317,309	323,569	24,755	0	348,324		
Total Fund Revenues			8,560,098	8,560,098	24,755	0	8,584,853		
EXPENDITURES									
1303-440-6600-1504	Wages-Union Sick-No Frs Cntrb	Aviation Battalion	84,419	84,419	24,755	0	109,174	96,631	12,543
Total Fund Expenditures			8,560,098	8,560,098	24,755	0	8,584,853		

SIGNATURES

DATES

Initiating Department/Division

11/7/24

Administration/Budget Department Approval

11/7/24

OFMB Department - Posted

BY BOARD OF COUNTY COMMISSIONERS

At Meeting of: 19-Nov-24

Deputy Clerk to the
Board of County Commissioners

24-1046

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

BGRV 110624*100

BGEX 110624*318

FUND 1420 - ACC Mobile Spay/Neuter Prgm

ACCOUNT NUMBER	ACCOUNT NAME	UNIT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED as of 10/30/2024	REMAINING BALANCE
REVENUES									
1420-660-2240-8000	Tr Fr General Fund Fd 0001	Mobile Spay/Neuter Program	769,072	769,072	250,995	0	1,020,067		
	Total Fund Revenues		952,422	952,422	250,995	0	1,203,417		
EXPENDITURES									
1420-660-2240-3401	Other Contractual Services *	Mobile Spay/Neuter Program	450,000	450,000	250,995	0	700,995	573,150	127,845
	Total Fund Expenditures		952,422	952,422	250,995	0	1,203,417		

SIGNATURES

DATES

Initiating Department/Division

11/7/2024

Administration/Budget Department Approval

11/7/24

OFMB Department - Posted

BY BOARD OF COUNTY COMMISSIONERS

At Meeting of: 19-Nov-24

Deputy Clerk to the
Board of County Commissioners

24-1047

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

BGEX 110624*319

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

ACCOUNT NUMBER	ACCOUNT NAME	UNIT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED as of 10/22/2024	REMAINING BALANCE
EXPENDITURES									
1434-820-9225-9052	Tr To Fire/Rescue MSTU Fd 1300	911 Operations, Maintenance, and Train	218,136	339,345	117,412	0	456,757	456,757	0
1434-820-9225-9498	Tr to PBSO Fd 1902	911 Operations, Maintenance, and Train	478,680	744,664	251,861	0	996,525	996,525	0
1434-660-9235-8101	Contributions Otr Govtl Agency	911 Capital Replacements	150,000	150,000	0	140,000	10,000	8,133	1,867
1434-660-9250-3401	Other Contractual Services *	E-911 County	1,200,000	973,560	0	226,400	747,160	350,610	396,550
1434-660-9250-6405	Data Processing Equipment	E-911 County	0	100,000	0	2,873	97,127	94,109	3,018
	Total Expenditures				369,273	369,273			

SIGNATURES

DATES


Initiating Department/Division

11/7/24


Administration/Budget Department Approval

11/7/24

OFMB Department - Posted

BY BOARD OF COUNTY COMMISSIONERS	
At Meeting of:	19-NOV-24
Deputy Clerk to the Board of County Commissioners	

24-1048

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

BGRV 110624*101

BGEX 110624*320

FUND 1513 - MacArthur Foundation's Safety and Justice Challenge \$1.4M

ACCOUNT NUMBER	ACCOUNT NAME	UNIT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED as of 10/22/2024	REMAINING BALANCE
REVENUES									
1513-010-0100-6110	Pool Interest Income	Interest Distribution	0	0	8,947	0	8,947		
	Total Fund Revenues		0	337,498	8,947	0	346,445		
EXPENDITURES									
1513-762-7722-1401	Salaries & Wages Overtime	MacArthur Foundation \$1.4M FY20-21	0	200	8,947	0	9,147	183	8,964
	Total Fund Expenditures		0	337,498	8,947	0	346,445		

SIGNATURES

DATES


Initiating Department/Division

11/7/24


Administration/Budget Department Approval

11/7/24

OFMB Department - Posted

BY BOARD OF COUNTY COMMISSIONERS

At Meeting of: 19-Nov-24

Deputy Clerk to the
Board of County Commissioners

24-1049

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

BGRV 110624*102

BGEX 110624*321

FUND 3545 - Proportionate Share Fund - Zone 5

ACCOUNT NUMBER	ACCOUNT NAME	UNIT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED as of 10/30/2024	REMAINING BALANCE
REVENUES									
3545-800-8016-8026	Tr Fr Co Trans Trust Fd 1201	Proportionate Share Revenu	0	0	79,466	0	79,466		
	Total Fund Revenues		18,137,085	18,200,782	79,466	0	18,280,248		
EXPENDITURES									
3545-361-9900-9912	Res-Fair Share Project	Reserves	18,137,085	18,200,782	79,466	0	18,280,248	0	18,280,248
	Total Fund Expenditures		18,137,085	18,200,782	79,466	0	18,280,248		

SIGNATURES

DATES


Initiating Department/Division

11/3/2024


Administration/Budget Department Approval

11/7/24

OFMB Department - Posted

BY BOARD OF COUNTY COMMISSIONERS

At Meeting of: 19-Nov-24

Deputy Clerk to the
Board of County Commissioners

24-1050

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET AMENDMENT

BGRV 110624*103

BGEX 110624*322

FUND 3600 - Park Improvemt Fund

ACCOUNT NUMBER	ACCOUNT NAME	UNIT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED as of 10/22/2024	REMAINING BALANCE
REVENUES									
3600-582-T173-3407	State Grant Capital-Cult/Recr	Ocean Inlet Park and Marina Renovation and Expansion	0	1,005,137	311,151	0	1,316,288		
Total Fund Revenues			41,232,441	47,395,529	311,151	0	47,706,680		
EXPENDITURES									
3600-582-T173-6504	lotb Non Infrastructure	Ocean Inlet Park and Marina Renovation and Expansion	598,867	0	311,151	0	311,151	311,151	0
Total Fund Expenditures			41,232,441	47,395,529	311,151	0	47,706,680		

SIGNATURES

DATES


Initiating Department/Division

11/7/2024


Administration/Budget Department Approval

11/7/24

OFMB Department - Posted

BY BOARD OF COUNTY COMMISSIONERS

At Meeting of: 19-Nov-24

Deputy Clerk to the
Board of County Commissioners