

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS**

AGENDA ITEM SUMMARY

Meeting Date: April 21, 2009

☐ Consent ☐ Regular
☒ Public Hearing

Department:

Submitted By: Office of Financial Management and Budget

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to approve: Budget amendments and transfers in various funds reflecting adjustments for balances brought forward, other revenues, reserves and operating expenses. The total amount of the adjustments is an increase of \$21,844,475 in 253 funds.

Summary: These budget amendments and transfers are necessary to adjust FY 2009 budgets to reflect differences between actual and estimated revenues and expenditures of FY 2008. These amendments adjust the balances brought forward, various revenue, expenditure and reserve accounts to their audited balances. The proposed increases include \$22,929,234 additional reserves for balances brought forward in Countywide tax equivalent funds and are available for offsetting next year's revenue requirements. The adjustment is a result of:

A) \$17,998,197 reflects various adjustments including additional refund of Tax Collector and Property Appraiser Commissions, grant match savings, expenditures less than and revenue greater than originally estimated, and

B) \$4,931,037 additional excess fees: Sheriff's Office \$3,445,976, Clerk & Comptroller \$3,679, and Supervisor of Elections \$1,481,382.

Also included are downward budget adjustments for Sales Tax, Communication Services Tax, Electricity Franchise Fees, and \$2 Recording Fees that are generating less than originally budgeted. Countywide (PK)

Background and Justification: During the development of the FY 2009 budget, estimates of revenues and expenditures were made for the FY 2008 budget year. These estimates form the basis for the carry over of fund balances into the FY 2009 budgets. For a variety of reasons, the actual revenues and expenditures will differ from estimated revenues and expenditures. Because of these differences, the carry over portions of the FY 2009 budgets must be adjusted.

The proposed adjustments include \$22,929,234 in additional reserves for balances brought forward in Countywide tax equivalent funds. Although permitted by Statute, staff is not recommending that these additional available resources be appropriated or spent in the current year, but that the dollars be placed in reserves for offsetting next year's revenue requirements. Some major revenue budgets are also being adjusted downward to reflect a decrease in estimated earnings.

Attachments:

1. Schedule of Funds Being Amended
2. Budget Amendments

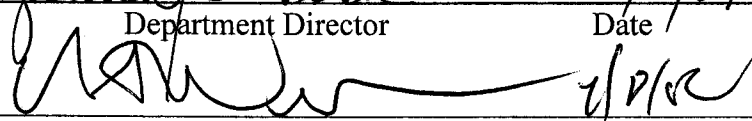
**Agenda item is more than 50 pages;
may be viewed in Minutes.**

Recommended by:


Department Director

4/7/09
Date

Approved by:


County Administrator

4/7/09
Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2009	2010	2011	2012	2013
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 X

Budget Account No:

Fund	Agency	Organization	Object
Various	Various	Various	Various

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

See attached schedule for a list of the funds included in this amendment, the adjustments to balances brought forward and adjustments to reserve accounts.

C. Departmental Fiscal Review:

III. REVIEW COMMENTS:

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


OFMB

Contract Dev. & Control

B. Legal Sufficiency


Assistant County Attorney

C. Other Department Review

Department Director

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

Schedule of FY 2009 Balance Forward Amendments

Fund	Amendment Amount	Reserve Adjustment	Operating Adjustment	Amended Fund Budget
Countywide Funds				
General Fund	20,772,771	17,494,661	3,278,110	1,018,291,224 *
Head Start	444,547	444,547	0	26,437,436
Farmworkers Jobs Fund	117,614	0	117,614	521,961
Low Income Home Energy Program	995	0	995	1,397,861
Affordable Housing Trust Fund	(428,555)	718,609	(1,147,164)	17,409,441
Housing & Community Devlpmt	(1,798,484)	0	(1,798,484)	16,368,009
Rehab Loan Program	56,257	0	56,257	56,257
Home Investmnt Partnership Act	(761,807)	(408,624)	(353,183)	5,842,308
Section 108 Loan Fund	19,814	19,814	0	197,544
Hurricane Housing Recovery Plan	(14,193)	0	(14,193)	441,947
Disaster Recovery Initiative	5,281,134	0	5,281,134	18,301,331
State House Initiative Partnership FY 07/08	142,904	0	142,904	1,929,861
Disaster Recovery Initiative #3 (Wilma)	(8,600)	0	(8,600)	19,551,369
Juvenile Assessment Center Fd	238,317	238,317	0	238,317
Law Enforcement Trust Fund	1,395,840	1,395,840	0	2,672,255
Optical Scan Voting Equipment - HAVA	(14,736)	0	(14,736)	135,264
Ballot on Demand Equipment	(546,780)	0	(546,780)	752,999
Beautification Maintenance	46,558	46,558	0	1,679,683
County Transport Trust	(245,048)	0	(245,048)	54,755,825 *
Street Lighting Maintenance	(13,666)	(13,666)	0	1,327,929
Natural Areas Stwrdshp Endwmnt	23,520	23,520	0	5,267,651
Unit 11 Stewardship Fund	(7,902)	0	(7,902)	6,153,902
Ag Reserve Land Management	99,235	99,235	0	2,787,879
Environmental Enhance-Freshwtr	3,868	3,868	0	388,282
Environmental Enhance-Saltwtr	36,155	36,155	0	569,876
Environmental Enhance-Nonspec	153,819	153,819	0	1,767,309
Natural Areas Fund	(1,477,600)	(1,477,600)	0	17,222,575
Pollution Recovery Trust Fund	85,048	85,048	0	1,841,007
State Mosquito Fund	968	0	968	108,199
FDEP Lake Worth Lagoon Ecosystem	82,226	82,226	0	6,511,825
Petroleum Storage Tank Program	(77,902)	0	(77,902)	2,188,673
Petrol Store Tank Compliance	29,534	0	29,534	1,178,688
Handicapped Parking Enforcemnt	(38,767)	(38,767)	0	469,983
Human Relations Camp	24,299	24,299	0	88,288
HUD - Fair Housing	182,207	182,207	0	1,155,721
Fair Employment Contract	(15,645)	(15,645)	0	924,876
Sales Tax Revenue Fund	(1,494,732)	0	(1,494,732)	74,298,522 *
Bond Waiver Program R89-1178	(4,938)	(4,938)	0	591,223
Intergovt'L Radio Comm Program	120,225	120,225	0	2,680,831
School Impact Fees Zone 1	832,990	832,990	0	1,422,268
School Impact Fees Zone 2	66,516	66,516	0	576,322
School Impact Fees Zone 3	(1,237,576)	(1,237,576)	0	1,045,039
School Impact Fees Zone 4	(141,568)	(141,568)	0	715,143
Choose Life License Plate Fund	21,699	21,699	0	294,834
Law Library	64,147	34,147	30,000	540,290
Local Requirements & Innovations Fund (F.S.29.004)	0	0	0	250,000 **
Legal Aid Programs Fund (F.S.29.008)	0	0	0	250,000 **
Teen Court/JAC Juvenile Programs Fund	0	0	0	250,000 **
Court Information Technology Fund (F.S. 28.2412e1)	(122,431)	0	(122,431)	5,091,585
Palm Tran Operations	(1,841,878)	0	(1,841,878)	71,518,777
Palm Tran Grants	597,829	0	597,829	56,173,257
Metro Planing Organization	(87,058)	(87,058)	0	3,762,300
Southwinds Golf Course	245,880	245,880	0	2,585,928
Okeeheelee Golf Course	(169,399)	(91,854)	(77,545)	2,659,800
Osprey Point Golf Course	(7,062)	(1,966)	(5,096)	493,705
Park Ridge Golf Course	45,974	45,974	0	1,533,547
CCRT Street Lighting Maintenance	437,840	437,840	0	1,394,053
ACC Mobile Spay/Neuter Prgm	486,647	11,647	475,000	1,701,418
Animal Regulation Trust Fund	(539)	0	(539)	52,487
Victims Of Crime Emergency Support Fund	8,315	0	8,315	76,685
E-911 Wire Line FS365.171	(389,192)	(389,192)	0	1,025,293
EMS Award Grant Program	31	0	31	752,959
Public Safety Grants	(10,420)	0	(10,420)	175,547
Emergency Management	(15,524)	(4,002)	(11,522)	1,239,677
Regulation Of Towing Business	(18,397)	0	(18,397)	177,667
Vehicle For Hire Ordinance	(32,944)	(32,944)	0	1,288,856
Moving Ordinance	53,441	53,441	0	185,069
E-911 Wireless FS365.171	(878,536)	(878,536)	0	2,534,413

Schedule of FY 2009 Balance Forward Amendments

Fund	Amendment Amount	Reserve Adjustment	Operating Adjustment	Amended Fund Budget
E-911 Carry Forward FS 365.172/173	707,458	707,458	0	8,117,458
E-911 Grant Fund	74,706	74,706	0	10,887,657
Highridge Activity Fund	3,009	0	3,009	24,609
TDC-Convention Center Oper	854,891	854,891	0	6,841,762
TDC-Film Commission	10,442	10,442	0	713,451
TDC-Special Projects	5,586	5,586	0	318,922
TDC-4th Cent Local Option Tax	(75,383)	(75,383)	0	16,393,167
TDC-Tourism	1,421,249	1,421,249	0	12,715,345
TDC-Cultural Arts	(61,098)	(61,098)	0	4,163,748
TDC-Beaches	(30,212)	(30,212)	0	2,227,085
TDC-Sports Commission	168,054	168,054	0	1,836,774
TDC-1st Cent Tourist Local Option Tax	700,497	3,023,847	(2,323,350)	15,425,682
Drug Abuse Trust Fund	289,135	289,135	0	487,217
Driver Ed Trust FS318.121	501,159	0	501,159	1,548,546
Utility Tax - Electricity	5,434,573	5,434,573	0	35,034,573 *
Cooperative Extension Rev Fund	91,983	91,983	0	186,983
Crime Prevention Fund	(33,603)	(301)	(33,302)	955,493
Domestic Violence Fund	70,897	70,897	0	70,897
Criminal Justice Reserve Fund	(14,587)	(7,548)	(7,039)	835,413
CJC Mental Health & Substance Abuse Reimb Grant Fnd	537	537	0	82,099
Channel 20 Program ¹	24,048	0	24,048	24,048
Economic Development	(2,689)	(2,689)	0	4,928,949
25M GO 99A DS, Recreation & Cultural	14,417	13,235	1,182	1,218,017
233.6M NAV 90 DS, Criminal Justice Facilities	0	0	0	2,846,180 **
14M Sunshine Voting Machines 01 DS	(188,624)	0	(188,624)	0
22.425M Revenue Impr 97 DS	(249)	0	(249)	0
94.3 NAV 04 DS, Public Improvement & Ref Airport	0	0	0	7,795,971 **
25M GO 03 DS, Parks & Cultural Facilities	10,369	10,369	0	1,866,750
25M GO 05 DS, Parks & Cultural Facilities	12,294	12,294	0	1,965,237
30.5M GO 03 DS, Library Improvements	23,937	23,937	0	2,339,312
24.5M GO 06 DS, Library Improvements	7,475	7,475	0	1,743,878
5.7M NAV 04 DS, Scripps/Mecca Dev Imp DS Fund	823	0	823	17,067
133.9M NAV 05 DS Scripps Construction	551,169	0	551,169	11,298,169
38.8M NAV 04 DS, Scripps/Mecca Land Acquisition	0	0	0	2,827,218 **
27M Sunshine#7A 05 DS, Restore Courthouse	114,858	0	114,858	26,203,221
5.6M Sunshine#6 04 DS, Scripps Beeline	171,937	0	171,937	195,719
24.3M NAV Tax 04 DS, Scripps/Mecca Land Acquisition	0	0	0	3,395,425 **
3.3M NAV 04 DS, Scripps/Mecca Dev Imp	23	23	0	531
1.9M NAV Tax 04 DS, Scripps/Mecca Dev Imp	78	78	0	1,806
11.5M Note Tax Refunding 07 DS, Conv Cntr Hotel	0	0	0	690,924 **
50M GO 05 DS, Waterfront Access	0	0	0	3,729,139 **
15M NAV 06 DS, Public Imp Rev Jud Parking	332	0	332	1,134,776
13M NAV 05 DS, 2nd FAU/Scripps Beeline	0	0	0	1,763,115 **
27M Sunshine #7 05 DSR, Restore Courthouse	431,500	431,500	0	431,500
6.1M Sunshine #8 06 DS Park & Marina Improvements	34,457	0	34,457	6,048,107
6.1M Sunshine #8 06 DSR Park & Marina Improvements	94,250	94,250	0	94,250
8.1M Sunshine #9 06 DS, South County Golf Course	35,810	0	35,810	8,074,218
8.1M Sunshine #9 06 DSR, South County Golf Course	133,040	133,040	0	133,040
7.5M Sunshine #7B 06 DS, So Co Golf Course	33,349	0	33,349	7,533,873
7.5M Sunshine #7B 06 DSR, So Co Golf Course	124,048	124,048	0	124,048
7.9M Sunshine #10 06 DS ESL	(172,607)	0	(172,607)	0
98M NAV 07 DS, Scripps/Brigger	0	0	0	7,682,921 **
180M NAV 08 DS, Jail Expansion/Pub Bldg	0	0	0	16,464,500 **
180M NAV 08 DSR, Jail Expansion/Pub Bldg	513,137	457,295	55,842	11,723,992
4.8M Sunshine #11 07 DS, Health Dept Admin Bldg	22,792	0	22,792	5,017,781
4.8M Sunshine #11 07 DSR, Health Dept Admin Bldg	82,710	82,710	0	82,710
35.077M NAV 08 DS, PBSO Mobile Data	0	0	0	6,415,351 **
11.6M Note Payable 08 DS, ESL Jupiter	0	0	0	948,682 **
40M NAV 08 Convention Center Parking	(3,035,657)	0	(3,035,657)	0
40M NAV 08 DSR Convention Center Parking	(3,128,630)	(3,053,630)	(75,000)	0
26M NAV 09 DS, Public Improvement	(1,967,902)	0	(1,967,902)	0
26M NAV 09 DSR, Public Improvement	(2,037,768)	(2,002,768)	(35,000)	0
94.325M NAV 2008-2 Max Planck/Sunshine	2,655,445	1,263,053	1,392,392	3,493,740
57.4M GO 94B DS, Ref 3 issues	99,231	99,231	0	4,510,143
30.7M NAV 93 DS, Ref 33.6M Bch Acq 86	(96,803)	0	(96,803)	275,848
30.7M NAV 93 DSR, Ref 33.6M Bch Acq 86	101,661	101,661	0	101,661
32.7M NAV 97 DS Ref 233.6M CJF 90	0	0	0	1,878,248 **
117.4M NAV 93 DS Ref 233.6M CJF 90	0	0	0	14,082,859 **
22.2M NAV 93 DS Ref 24.5M Pub Bldg Corp 86	0	0	0	1,912,014 **

Schedule of FY 2009 Balance Forward Amendments

Fund	Amendment Amount	Reserve Adjustment	Operating Adjustment	Amended Fund Budget
45.6M GO 98 DS, Ref 2 issues	20,569	20,569	0	4,207,419
18.5M NAV 02 DS Ref 26.3M CJJ Comp 94	0	0	0	2,120,106 **
6.5M NAV 03 DS, Ref 8.5M Pub Imp 94	0	0	0	714,744 **
81.3M NAV 04 DS, Ref 80.7M Conv Cntr 01	20,934	20,122	812	5,356,258
16M GO 05 DS, Ref 25M Rec Fac 99A	16,340	16,340	0	816,960
17.4M NAV 05 DS, Ref 26M Parks & Rec Fac 96	0	0	0	2,041,938 **
13.4M NAV 05 DS, Ref 22M NC Court & PBSO MP97	0	0	0	1,666,695 **
9.5M NAV 05 DS, Ref 15M Judicial Parking 95	0	0	0	1,161,094 **
20M NAV 05 DS, Ref 28M Stadium Fac 96	0	0	0	2,171,894 **
115.8M GO Tax 05 DS, Ref 75M Land Acq 99B & 01A	87,748	87,748	0	12,168,129
115.8M GO Tax Coup 05 DS, Ref 75M Land Acq 99B & 01A	74,764	74,764	0	1,086,676
2.58M NAV 07A DS, Biomed Research Park	0	0	0	191,872 **
5.18M NAV 07B DS, Refunding Biomed Research Park	0	0	0	440,902 **
29.476M NAV 08A DS, Ref SS #1,3 & 5	0	0	0	5,070,932 **
25M GO 99A, Recreation & Cultural	(41,779)	(7,258)	(34,521)	1,333,732
75M GO 99B, Environmental Land	1	0	1	57
75M GO 01, Environmental Land	(1)	0	(1)	2,051
26.3M NAV 94, CJF Completion	(19,625)	(556)	(19,069)	177,994
20.2M Sunshine#3 00, 800mz Radio	(565)	(3,904)	3,339	9,219
22.4M NAV 97, North County & PBSO	(14,920)	(1,662)	(13,258)	573,603
15.1M NAV 95, Judicial Garage	201	201	0	107,264
80.7M NAV 01, Convention Center	(261,700)	(261,700)	0	6,719,722
30M NAV 87, Park Development	7	(228)	235	2,485
26.3M NAV 96, Parks & Recreation Facilities	(469)	(469)	0	173,518
94.3M NAV 03, Pub Imprv & Ref Airport Cntr 92	(154,810)	166,866	(321,676)	1,391,016
25M GO 03, Parks & Cultural Facilities	(17,584)	(17,584)	0	8,296,427
25M GO 05, Parks & Cultural Imprvmnts	(44,667)	(44,667)	0	21,275,002
12M Sunshine#5 04, FAU/Scripps Grant	6,938	0	6,938	6,938
20M BAN 04, Scripps/Mecca Farms PD&E	1,598	0	1,598	2,097,804
133.9M NAV 05, Scripps Construction	(400,471)	0	(400,471)	261,921
27M Sunshine#7A 05, Restore Courthouse	(437,745)	(601,398)	163,653	2,003,662
5.6M Sunshine#6 04, Scripps Infrastructure & Beeline	9,256	9,256	0	1,055,458
10.5M BAN Tax 05, Convention Center Hotel Site Acq	(935)	(935)	0	327,481
50M GO 05, Waterfront Access	(37,209)	(37,209)	0	20,413,119
15M NAV 06, Public Imp Judicial Parking	(3,312)	(3,312)	0	1,624,501
13M NAV 05, 2nd FAU Scripps 2nd Bldg	(6,940)	0	(6,940)	850,885
6.1M Sunshine#8 06, Park & Marina Improv	(8,467)	(50,197)	41,730	1,158,310
16M BAN 06, Scripps/Brigger Land Acq	14,034	14,034	0	14,034
8.1M Sunshine #9 06, So Co Golf Course CTF	(5,089)	(5,089)	0	4,174,208
7.5M Sunshine #7B 07, So Co Regional Park	(1,015)	0	(1,015)	226,148
98M NAV 07 CTF, Scripps/Briger	(5,928,456)	661,057	(6,589,513)	34,947,947
180M NAV 08 CTF, Jail Expansion/Pub Bldg	614,389	720,561	(106,172)	145,414,752
20M BAN 07, Jail Facilities Expansion CTF	(1,201,851)	1,311,269	(2,513,120)	8,041,010
35m NAV 08 CP, PBSO Mobile Data	360,537	360,537	0	24,651,347
11.6M Note Payable 08 CP, ESL Jupiter	139,094	0	139,094	139,094
26M NAV 09 CP, Public Improvement	(1,967,768)	0	(1,967,768)	0
Transportation Improvmt Fund	(6,952,018)	(3,794,973)	(3,157,045)	260,685,777
Road Impact Fee Zone 1	867,756	867,756	0	60,202,608
Road Impact Fee Zone 2	(1,925,465)	(1,674,566)	(250,899)	43,452,730
Road Impact Fee Zone 3	998,447	(705,163)	1,703,610	53,389,422
Road Impact Fee Zone 4	(2,416,399)	(1,012,152)	(1,404,247)	28,270,570
Road Impact Fee Zone 5	(1,986,773)	(1,986,773)	0	39,921,070
Mstu District A	(154,784)	(303,345)	148,561	630,781
Mstu District B	(91,472)	(163,345)	71,873	292,357
Mstu District C	(138,589)	(32,133)	(106,456)	955,953
Mstu District D	(37,354)	(116,239)	78,885	767,232
Mstu District E	990	(96,544)	97,534	97,534
Unicorp Impr Fund	1,085,227	(57,239)	1,142,466	11,805,578
Abacoa Impact Fee Account	(298,245)	(298,245)	0	899,459
Abacoa Trust Sub Account	30,717	30,717	0	3,836,594
Northlake Blvd Agr W/Npbcid	(12,454)	(12,454)	0	102,742
Park Improvemt Fund	(278,180)	19,645	(297,825)	12,869,072
Park Impact Fees Z-1	(300,010)	(118,787)	(181,223)	4,871,935
Park Impact Fees Z-2	(490,337)	(490,337)	0	2,103,652
Park Impact Fees Z-3	(1,555,131)	(1,435,003)	(120,128)	4,859,351
Unit 11 Acquisition/Enhancemnt	(25,490)	(25,490)	0	6,839,500
South Lox Sl Wetland Restoratn	3,722	3,722	0	204,660
Beach Improvement	(324,615)	(174,615)	(150,000)	41,071,316
South Lake Worth Inlet	48,262	48,262	0	7,070,621

Schedule of FY 2009 Balance Forward Amendments

Fund	Amendment Amount	Reserve Adjustment	Operating Adjustment	Amended Fund Budget
Pud Civic Site Cash Out	92,982	338,982	(246,000)	2,920,221
800 Mhz RR-I Fund	151,337	151,337	0	26,163,892
Law Enfc/Impct Fees Z2 Rd Patl	(265,717)	(54,052)	(211,665)	4,460,330
Public Building Impr Fund	2,987,077	1,528,251	1,458,826	92,555,118
Public Building Impact Fees	(1,184,940)	(296,100)	(888,840)	12,241,589
Capital Outlay	(40,403)	551,169	(591,572)	43,411,823
Information Technology Capital Improvements	(1,582,250)	93,992	(1,676,242)	18,323,132
Court Related Information Technology Capital	45,130	45,130	0	865,120
Water Utilities Department Revenue Fund	26,900	0	26,900	133,924,300
Water Utilities Department Operations & Maint Fund	139,000	0	139,000	96,420,000
Water Utilities Department Capital Fund	3,698,300	3,698,300	0	58,183,840
WUD Special Assessment Program	(393,000)	(393,000)	0	2,044,000
WUD Lake Region R & R Fund	(44,200)	(44,200)	0	758,360
Airport Operations	(5,701,163)	(5,701,163)	0	86,480,336
Airport Capital Projects	(683,549)	(683,549)	0	10,365,850
Airport Improvement & Dev Fund	3,870,425	3,870,425	0	100,024,816
Airport Passenger Facility Charges	(3,539,797)	(3,539,797)	0	34,996,106
Noise Abatement & Mitigation	29,508	29,508	0	1,356,039
Airports Restricted Assets	536,890	536,890	0	3,342,870
Cap Proj 8M PBIA Sub Indebtedness 2006	255,956	255,956	0	255,956
Cap Proj 69M PBIA Rev Bonds, 2006A	(32,870)	(32,870)	0	6,242,151
DOA 60.150M refding DS 2002	14,909	14,909	0	3,296,441
Airport Debt Service 83M PBIA Rev 2001 Fund	(61,842)	(61,842)	0	8,387,730
Airport Debt Service 8M PBIA Sub Indebt 2006 Fund	42,098	42,098	0	78,017
Airport Debt Service 69M PBIA Rev 2006A Fund	(8,268)	(8,268)	0	3,448,844
Airport Debt Service 16M PBIA Rev 2006B Fund	(2,187)	(2,187)	0	1,013,314
Fleet Management	(1,936,018)	(156,782)	(1,779,236)	47,856,235
Property Casualty Insurance	2,862,156	2,804,563	57,593	22,593,759
Risk Management Fund	4,102,850	4,102,850	0	21,436,217
Employee Health Insurance	6,038,697	5,844,493	194,204	78,382,639
Information System Services	(727,672)	0	(727,672)	34,300,715
Total Countywide Funds	10,648,015	31,703,972	(21,055,957)	3,634,169,471
Dependent District Funds				
County Library	1,694,833	1,694,833	0	7,067,551
Library Improvement Fund	626,746	626,746	0	6,639,682
Library Expansion Prgm	(68,847)	159,529	(228,376)	30,000,889
Library Impact Fees	(30,031)	(30,031)	0	11,501,108
County Library Capital Grants	83	83	0	500,083
30.5M GO 03, Library Improvements	(690,480)	111,531	(802,011)	13,982,359
22.3M GO 06, Library Improvements	48,436	48,436	0	15,787,545
MSTD - Building	(6,249,402)	(2,352,525)	(3,896,877)	13,093,111
Fire/Rescue MSTU	15,447,732	15,446,288	1,444	305,935,508
Fire/Rescue Jupiter MSTU	262,533	262,533	0	18,995,070
Aviation Battalion	124,598	124,598	0	7,725,462
F/R Long-Term Disability Plan	27,159	27,159	0	15,151,589
MSBU-Hydrant Rental Boca Raton	8,548	8,548	0	561,280
MSBU-Hydrant Rental-Riviera Bh	802	802	0	61,582
Fire Rescue Improvement	260,410	260,410	0	50,208,638
Fire Rescue Impact Fees	(266,660)	(266,660)	0	6,792,219
Total Dependent District Funds	11,196,460	16,122,280	(4,925,820)	504,003,676
Total All Funds	21,844,475	47,826,252	(25,981,777)	4,138,173,147

Notes:

* Countywide tax equivalent funds consist of General Fund, County Transportation Trust Fund, Sales Tax Fund, and Utility Tax - Electricity Fund.

** Revenue budget transfers are being processed - no impact on Reserve, Operating or Total Budget.