

36-1

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY

Meeting Date: November 15, 2011 ☒ 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 the following FY 2011 Budget Amendments and Transfers: **A)** Budget Amendment of \$63,868,532 in the General Fund to reclassify sales tax revenue and expenditures from the Sales Tax Revenue Fund to the General Fund per Governmental Accounting Standards Board (GASB) Statement Number 54; **B)** Downward Budget Amendment of \$76,539,225 in the Sales Tax Revenue Fund to reclassify sales tax revenue and expenditures and close out the fund per GASB 54; **C)** Downward Budget Amendment of \$1,662,386 in the Transportation Improvement Fund to increase the transfer to the County Transportation Trust Fund and reclassify revenue for Trees Only Streetscape per GASB 54; **D)** Budget Amendment of \$2,783,326 in the County Transportation Trust Fund to recognize the transfer from the Transportation Improvement Fund and to reclassify revenues for Trees Only Streetscape per GASB 54; **E)** Budget Amendment of \$1,532 in the 11.5M LT BAN Tax Refunding 07DS, Convention Center Hotel Fund to recognize interest revenue and increase the transfer to close out the fund; **F)** Budget Amendment of \$1,532 in the 11.5M NAV Tax 10DS, Ref 11M Convention Hotel BAN 07 Fund to recognize the transfer and increase reserves for future debt service payment; **G)** Budget Amendment of \$39 in the 75.0 GO 01A, Environmental Land Fund to recognize interest revenue and increase the transfer to close out the fund; **H)** Budget Amendment of \$39 in the 115.8M GO Tax Coupon 06 DS, Ref 75M Land Acq 99B and 01A Fund to recognize the transfer and increase reserves for future debt service payment; **I)** Budget Transfer of \$2,040,152 in the Palm Tran Grant Fund to reimburse the Palm Tran Operations Fund for grant eligible Connection expenses; and **J)** Budget Amendment of \$2,040,152 in the Palm Tran Operations Fund to recognize the transfer from the Palm Tran Grant Fund.

Summary: FS 129.01 requires the County to budget in compliance with GASB. The Sales Tax Fund does not meet the requirements of GASB 54 for a special revenue fund. The budget must be amended to move sales tax revenue and expenditures into the General Fund for FY 2011. A Budget Amendment in the County Transportation Trust Fund is necessary to recognize additional gas tax revenue transferred in FY 2011 to fund qualifying expenses budgeted in this fund. Also per GASB 54, revenue should be recognized in the fund where the expenses are incurred. The transfer from the Transportation Improvement Fund for Trees Only Streetscape must be reclassified to gas tax revenue in the Transportation Trust Fund. The Budget Amendments in the Debt Service Funds are necessary to recognize interest revenue and increase the transfers to close out the funds. The Budget Amendment of \$2,040,152 is necessary to recognize the transfer from the Palm Tran Grant Fund as reimbursement for grant eligible Connection expenses. Countywide (PK)

Background and Justification: Continue on page 3

Attachments:

1. Budget Amendment Fd 0001
2. Budget Amendment Fd 1260
3. Budget Amendment Fd 3500
4. Budget Amendment Fd 1201
5. Budget Amendment Fd 2037
6. Budget Amendment Fd 2523
7. Budget Amendment Fd 3002
8. Budget Amendment Fd 2519
9. Budget Transfer Fd 1341
10. Budget Amendment Fd 1340

Recommended By: _____

Department Director

Date

Approved By: _____

County Administrator

Date

II. FISCAL IMPACT ANALYSIS

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

Fiscal Years	2011	2012	2013	2014	2015
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 _____ Dept _____ Unit _____ Object _____
Program _____

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

III. REVIEW COMMENTS

A. **OFMB Fiscal and/or Contract Administration Comments:**

* Budget Amendments/Transfers have no additional fiscal impact, funds are reallocated as part of year-end budget adjustments.

N. Dras 11/7/11
OFMB

N/A
Contract Administration

B. **Legal Sufficiency:**

Paul F. J. 11/7/11
Assistant County Attorney

C. **Other Department Review:**

Department Director

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

Background and Justification: Per FS 129.06 (2) the Board may, within the first 60 days of a fiscal year, amend the budget for the prior fiscal year. The Budget Amendments/Transfers included in this item are necessary to comply with GASB and to reallocate funds as part of year-end budget adjustments. Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects. The Sales Tax Fund does not meet the requirements of GASB 54, a substantial portion of the revenues are for debt service payments. The budget must be amended to move the sales tax revenue and expenditures into the General Fund for FY 2011. GASB 54 also requires revenue to be posted in the fund where the expenses are incurred. The Budget Amendments in the County Transportation Trust Fund and the Transportation Improvement Fund are necessary to reclassify revenue from a transfer to gas tax. Budget Amendments in the Debt Service Funds are necessary to close out the funds. The Budget Amendment in the Palm Tran Operations Fund is necessary to recognize grant revenues available to fund Connection expenses.

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

FUND 0001 General Fund

ACCT.NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 10/19/11	REMAINING BALANCE
<u>Revenues</u>								
800-8001-3518	Local Govt 1/2 Cent Sales Tax	0	0	62,000,000	0	62,000,000		
800-8001-8900	Statutory Reserves	-41,634,046	-41,634,046	0	3,100,000	-44,734,046		
800-8001-8043	Tr Fr Sales Tax Revenue Fd 1260	0	0	4,968,532	0	4,968,532		
TOTAL RECEIPTS & BALANCES		959,240,680	989,510,632	66,968,532	3,100,000	1,053,379,164		
<u>Expenditures</u>								
820-9100-9043	Tr To Sales Tax Revenue Fd 1260	22,648,265	17,639,225	0	17,639,225	0		
820-9100-9103	Tr To 233.6M CJFAC90 Fd 2003	0	0	1,999,799	0	1,999,799		
820-9100-9114	Tr To 92.475M Gen Gvmt 03 Fd 2018	0	0	7,827,199	0	7,827,199		
820-9100-9134	Tr To 32.775M CJC Rev 97 Fd 2505	0	0	1,877,651	0	1,877,651		
820-9100-9135	Tr To 117.485M CJF 93 Fd 2506	0	0	14,064,427	0	14,064,427		
820-9100-9136	Tr To 22.425M Adm Cmplx 93 Fd2507	0	0	1,974,083	0	1,974,083		
820-9100-9138	Tr To 18.650M CJFAC Ref 02 Fd 2509	0	0	2,119,100	0	2,119,100		
820-9100-9247	Tr To 140M NAV Scrips CTF Fd 2028	0	0	10,755,132	0	10,755,132		
820-9100-9252	Tr To 34.6M NAV 2005 Scripps Fd 2031	0	0	2,834,591	0	2,834,591		
820-9100-9268	Tr To 24.3M NAV 04 Scripps Fd 2034	0	0	2,165,774	0	2,165,774		
820-9100-9280	Tr To 20M NAV 2005 Fd 2514	0	0	2,047,113	0	2,047,113		
820-9100-9281	Tr To 16M NAV 2005 Fd 2515	0	0	1,663,645	0	1,663,645		
820-9100-9282	Tr To 11.5M NAV 2005 Fd 2516	0	0	1,158,925	0	1,158,925		
820-9100-9291	Tr To 15M NAV 2005 DS Fd 2040	0	0	1,142,400	0	1,142,400		
820-6100-9306	Tr To 115M GO Tax Coupon Fd 2519	0	0	129,218	0	129,218		
820-9100-9321	Tr To 98M NAV 07 DS Scripps Fd 2052	0	0	2,592,272	0	2,592,272		
820-9100-9323	Tr To 177M NAV 07 DS Jail Exp Fd 2053	0	0	8,502,596	0	8,502,596		

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

FUND 0001 General Fund

ACCT.NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 10/19/11	REMAINING BALANCE
<u>Expenditures</u>								
820-9100-9341	Tr To 2.58M NAV 07A Biomed Fd 2520	0	0	188,062	0	188,062		
820-9100-9342	Tr To 5.18M NAV 07B Biomed Fd 2521	0	0	430,305	0	430,305		
820-9100-9345	Tr To 35M NAV 08 DS, PBSO Fd 2058	0	0	6,394,351	0	6,394,351		
820-9100-9347	Tr To 11M Note Payable 08DS, Fd 2061	0	0	693,268	0	693,268		
820-9100-9352	Tr To 30M NAV 08A DS Fd 2522	0	0	2,950,777	0	2,950,777		
820-9100-9355	Tr To 26M NAV 09 DS Fd 2065	0	0	204,619	0	204,619		
820-9100-9358	Tr To 43M NAV 08 DS Fd 2067	0	0	6,792,200	0	6,792,200		
820-9100-9389	Tr To 11M NAV Tax 10 DS Fd 2523	0	0	1,000,250	0	1,000,250		
TOTAL APPROPRIATIONS & EXEPNDITURES		959,240,680	989,510,632	81,507,757	17,639,225	1,053,379,164		

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Signatures & Dates

**BY BOARD OF COUNTY COMMISSIONERS
AT MEETING OF
11/15/11**

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

[Handwritten Signature: OFMB]
[Handwritten Signature: Diaz] 11/7/11

**Deputy Clerk to the
Board of County Commissioners**

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

FUND 1260 Sales Tax Revenue Fund

ACCT.NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 10/19/11	REMAINING BALANCE
<u>Revenues</u>								
800-8000-3518	Local Govt 1/2 Cent Sales Tax	62,000,000	62,000,000	0	62,000,000	0		
800-8000-8000	Tr Fr General Fund Fd 0001	22,648,265	17,639,225	0	17,639,225	0		
800-8000-8900	Statutory Reserves	-3,100,000	-3,100,000	3,100,000	0	0		
800-8000-8901	Balance Brought Forward	0	4,968,532	0	0	4,968,532		
TOTAL RECEIPTS & BALANCES		81,548,265	81,507,757	3,100,000	79,639,225	4,968,532		
<u>Expenditures</u>								
820-9100-9000	Tr To General Fund Fd 0001	0	0	4,968,532	0	4,968,532		
820-9100-9103	Tr To 233.6M CJFAC90 Fd 2003	2,021,855	1,999,799	0	1,999,799	0		
820-9100-9114	Tr To 92.475M Gen Gvmt 03 Fd 2018	7,827,199	7,827,199	0	7,827,199	0		
820-9100-9134	Tr To 32.775M CJC Rev 97 Fd 2505	1,877,651	1,877,651	0	1,877,651	0		
820-9100-9135	Tr To 117.485M CJF 93 Fd 2506	14,075,603	14,064,427	0	14,064,427	0		
820-9100-9136	Tr To 22.425M Adm Cmplx 93 Fd2507	1,981,359	1,974,083	0	1,974,083	0		
820-9100-9138	Tr To 18.650M CJFAC Ref 02 Fd 2509	2,119,100	2,119,100	0	2,119,100	0		
820-9100-9247	Tr To 140M NAV Scrips CTF Fd 2028	10,755,132	10,755,132	0	10,755,132	0		
820-9100-9252	Tr To 34.6M NAV 2005 Scripps Fd 2031	2,834,591	2,834,591	0	2,834,591	0		
820-9100-9268	Tr To 24.3M NAV 04 Scripps Fd 2034	2,165,774	2,165,774	0	2,165,774	0		
820-9100-9280	Tr To 20M NAV 2005 Fd 2514	2,047,113	2,047,113	0	2,047,113	0		
820-9100-9281	Tr To 16M NAV 2005 Fd 2515	1,663,645	1,663,645	0	1,663,645	0		
820-9100-9282	Tr To 11.5M NAV 2005 Fd 2516	1,158,925	1,158,925	0	1,158,925	0		
820-9100-9291	Tr To 15M NAV 2005 DS Fd 2040	1,142,400	1,142,400	0	1,142,400	0		
820-6100-9306	Tr To 115M GO Tax Coupon Fd 2519	129,218	129,218	0	129,218	0		
820-9100-9321	Tr To 98M NAV 07 DS Scripps Fd 2052	2,592,272	2,592,272	0	2,592,272	0		
820-9100-9323	Tr To 177M NAV 07 DS Jail Exp Fd 2053	8,502,596	8,502,596	0	8,502,596	0		

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

FUND 1260 Sales Tax Revenue Fund

ACCT.NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 10/19/11	REMAINING BALANCE
<u>Expenditures</u>								
820-9100-9341	Tr To 2.58M NAV 07A Biomed Fd 2520	188,062	188,062		0	188,062	0	
820-9100-9342	Tr To 5.18M NAV 07B Biomed Fd 2521	430,305	430,305		0	430,305	0	
820-9100-9345	Tr To 35M NAV 08 DS, PBSO Fd 2058	6,394,351	6,394,351		0	6,394,351	0	
820-9100-9347	Tr To 11M Note Payable 08DS, Fd 2061	693,268	693,268		0	693,268	0	
820-9100-9352	Tr To 30M NAV 08A DS Fd 2522	2,950,777	2,950,777		0	2,950,777	0	
820-9100-9355	Tr To 26M NAV 09 DS Fd 2065	204,619	204,619		0	204,619	0	
820-9100-9358	Tr To 43M NAV 08 DS Fd 2067	6,792,200	6,792,200		0	6,792,200	0	
820-9100-9389	Tr To 11M NAV Tax 10 DS Fd 2523	1,000,250	1,000,250		0	1,000,250	0	
TOTAL APPROPRIATIONS & EXEPNDITURES		81,548,265	81,507,757	4,968,532		81,507,757	4,968,532	

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BY BOARD OF COUNTY COMMISSIONERS

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OFMB Department - Posted

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K. [Signature] 11/11

AT MEETING OF

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Board of County Commissioners

2011-1130

BGRV 420 110411*92 BGEX 420 110411*272

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET AMENDMENT

FUND 3500 Transportation Improvement Fund

ACCT.NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/01/11	REMAINING BALANCE
<u>Revenues</u>								
800-8005-1241	Local Opt Gs Tx Fs 336.025 (1a)	6,399,000	6,399,000	0	1,662,386	4,736,614		
TOTAL RECEIPTS & BALANCES		250,987,877	242,258,038	0	1,662,386	240,595,652		
<u>Expenditures</u>								
821-R025-9026	Tr To Co Trans Trust Fd 1201	1,662,386	1,662,386	0	1,662,386	0		
821-9100-9026	Tr To Co Trans Trust Fd 1201	4,113,892	4,113,892	2,783,326	0	6,897,218		
361-9997-9901	Contingency Reserves	6,653,294	4,627,299	0	2,783,326	1,843,973		
TOTAL APPROPRIATIONS & EXEPNDITURES		250,987,877	242,258,038	2,783,326	4,445,712	240,595,652		

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AT MEETING OF

11/15/11

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BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET AMENDMENT


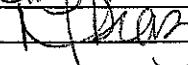
FUND 1201 County Transportation Trust Fund

ACCT.NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11//01/11	REMAINING BALANCE
Revenues								
800-R025-6162	Tr Fr Transport Imprv Fd 3500	1,662,386	1,662,386	0	1,662,386	0		
800-R025-1241	Local Opt Gs Tx Fs 336.025 (1a)	0	0	1,662,386	0	1,662,386		
800-8006-8162	Tr Fr Transport Imprv Fd 3500	6,113,892	6,113,892	2,783,326	0	8,897,218		
TOTAL RECEIPTS & BALANCES		43,623,870	43,623,870	4,445,712	1,662,386	46,407,196		
Expenditures								
820-9900-9922	Res-Balances Forward	0	0	2,783,326	0	2,783,326		
TOTAL APPROPRIATIONS & EXEPNDITURES		43,623,870	43,623,870	2,783,326	0	46,407,196		

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11/15/11
Deputy Clerk to the
Board of County Commissioners

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET AMENDMENT

FUND 2037 11.5M LT BAN Tax Refunding 07 DS, Conv Cntr Hotel


ACCT.NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/01/11	REMAINING BALANCE
<u>Revenues</u>								
010-0100-6110	Pool Investment Income	0	0	1,507	0	1,507		
010-0100-6116	Change in Fair Value	0	0	25	0	25		
TOTAL RECEIPTS & BALANCES		420,532	440,157	1,532	0	441,689		
<u>Expenditures</u>								
810-7169-9389	Tr To 11M NAV Tax 10 DS Fd 2523	420,532	440,157	1,532	0	441,689		
TOTAL APPROPRIATIONS & EXEPNDITURES		420,532	440,157	1,532	0	441,689		

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BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET AMENDMENT

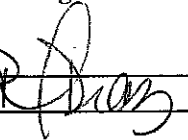
FUND 2523 11.5M NAV Tax 10DS, Ref 11M Conv Hotel BAN 07

ACCT.NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/01/11	REMAINING BALANCE
<u>Revenues</u>								
810-4100-8328	Tr Fr 11M Tax Ban 07DS Conv Cntr Fd 2037	420,532	440,157	1,532	0	441,689		
TOTAL RECEIPTS & BALANCES		1,420,782	1,440,407	1,532	0	1,441,939		
<u>Expenditures</u>								
810-9970-9911	Res-Fut Dbt Svc Paymnts	0	19,625	1,532	0	21,157		
TOTAL APPROPRIATIONS & EXEPNDITURES		1,420,782	1,440,407	1,532	0	1,441,939		

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2011-1133

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BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET AMENDMENT

FUND 3002 75.0 GO 01A, Environmental Land

ACCT.NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/01/11	REMAINING BALANCE
<u>Revenues</u>								
010-0100-6110	Pool Investment Income	0	0	58	0	58		
010-0100-6116	Change in Fair Value	0	0		19	-19		
TOTAL RECEIPTS & BALANCES		0	2,306	58	19	2,345		
<u>Expenditures</u>								
381-7400-9306	Tr To 115M GO Tax Coupon Fd 2519	0	2,306	39	0	2,345		
TOTAL APPROPRIATIONS & EXEPNDITURES		0	2,306	39	0	2,345		

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BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET AMENDMENT

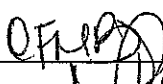
FUND 2519 115.8M GO Tax Coupon 06 DS, Ref 75M Land Acq 99B

ACCT.NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/01/11	REMAINING BALANCE
<u>Revenues</u>								
810-4100-8141	Tr Fr 75M GO Consrv Fd 3002	0	2,306	39	0	2,345		
TOTAL RECEIPTS & BALANCES		491,241	516,792	39	0	516,831		
<u>Expenditures</u>								
810-9915-9911	Res-Fut Dbt Svc Paymnts	0	20,185	39	0	20,224		
TOTAL APPROPRIATIONS & EXEPNDITURES		491,241	516,792	39	0	516,831		

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K. Diaz 11/7/11

BY BOARD OF COUNTY COMMISSIONERS
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11/15/11
Deputy Clerk to the
Board of County Commissioners

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET TRANSFER

FUND 1341 Palm Tran Grants

ACCT.NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/01/11	REMAINING BALANCE
<u>Expenditures</u>								
542-5529-6401	Machinery & Equipment	10,572,537	8,210,465	0	540,152	7,670,313		
820-5529-9063	Tr To Palm Tran Operations Fd 1340	0	0	540,152	0	540,152		
542-5532-6401	Machinery & Equipment	7,758,352	7,758,352	0	1,500,000	6,258,352		
820-5532-9063	Tr To Palm Tran Operations Fd 1340	0	0	1,500,000	0	1,500,000		
TOTAL APPROPRIATIONS & EXEPNDITURES				2,040,152	2,040,152			

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R. Diaz 11/1/11

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2011-1135

BGRV 420 110711*97 BGEX 420 110711*281

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

FUND 1340 Palm Tran Operations

ACCT.NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/01/11	REMAINING BALANCE
<u>Revenues</u>								
800-5529-R8064	Tr Fr Palm Tran Grants Fd 1341	0	0	540,152	0	540,152		
800-5532-R8064	Tr Fr Palm Tran Grants Fd 1341	0	0	1,500,000	0	1,500,000		
TOTAL RECEIPTS & BALANCES		66,514,242	67,973,438	2,040,152	0	70,013,590		
<u>Expenditures</u>								
540-5003-3401	Other Contractual Services	12,769,336	12,769,336	2,040,152	0	14,809,488		
TOTAL APPROPRIATIONS & EXEPNDITURES		66,514,242	67,973,438	2,040,152	0	70,013,590		

OFMB

Signatures & Dates

BY BOARD OF COUNTY COMMISSIONERS

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

OFMB
R. Diaz 11/7/11

AT MEETING OF
11/15/11

Deputy Clerk to the
Board of County Commissioners