PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM SUMMARY

5D-1

Meeting Date: Novem	ber 20, 2012	[]	Consent	[×]	Regular
Department:		[]	Ordinance	[]	Public Hearing
Submitted By: <u>F</u>	Financial Mana Financial Mana				

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to approve the following FY 2012 Year-End Budget Amendments and Transfers:

A) Budget Amendment of \$13,068,640 in the General Fund to: 1) recognize revenue of \$341,829 from Solid Waste Authority (SWA) and set up the budget for payment to FEMA for a deobligation on hurricane Jeanne; 2) recognize a transfer of \$15,000 from Animal Care and Control (AC&C) Mobile Spay/Neuter Fund as reimbursement to the General Fund and appropriate the budget for the Animal Farm Foundation, Inc. grant; 3) recognize a transfer of \$12,711,811 from the Fleet Management Fund (\$6,375,910) and from the Health Insurance Fund (\$6,335,901) for the pro-rata share distribution of surplus reserves; 4) a transfer of \$300,000 within the General Fund to reallocate budget between departments; 5) a transfer of \$2,050,000 to the Capital Outlay Fund as reimbursement for bad debt expense recorded in FY 2011 per the external auditors; 6) a net increase of \$10,661,811 to contingency reserves;

B) Budget Transfer of \$15,000 in the AC&C Spay/Neuter Fund to correct the posting of grant revenue;

C) Budget Transfer of \$8,000,000 in the Fleet Management Fund to establish a pro-rata share distribution of surplus reserves;

D) Budget Transfer of \$8,679,316 in the Employee Health Insurance Fund to establish a pro-rata share distribution of surplus reserves;

E) Budget Amendment of \$815,917 in the County Library Fund to recognize revenue from Fleet and Risk Management and increase reserves;

F) Budget Amendment of \$87,690 in the Fire Rescue MSTU Fund to recognize revenue from Fleet and Risk Management and increase reserves;

G) Budget Amendment of \$292,354 in the MSTD-Building Fund to recognize revenue from Fleet and Risk Management and increase reserves;

H) Budget Amendment of \$2,432,789 in the Water Utilities Operation and Maintenance Fund to recognize revenue from Fleet and Risk Management and increase reserves;

I) Budget Amendment of \$338,755 in the Airport Operations Fund to recognize revenue from Fleet and Risk Management and increase reserves;

J) Budget Amendment of \$12,104 in the 57.4M General Obligation Debt Service Fund to recognize revenue and increase the transfer to close out the fund;

K) Budget Amendment of \$12,104 in the 45.6M General Obligation Debt Service Fund to recognize the transfer and increase reserves for future debt service payments;

Continue on page 3

Summary: Continue on page 3

Background and Justification: Continue on page 3

Attachments:

1. Budget Amendments and Transfers (15)

Recommended By:	<u>Elizalith Gresn</u> Départment Director	11/8/12
	Department Director	Date
Approved By:	dahner	$\alpha 9/12$
	County Administrator	Date'

II. FISCAL IMPACT ANALYSIS

Fiscal Years Capital Expenditures Operating Costs External Revenues Program Income (County) In-Kind Match (County)	2012	2013	2014	2015	2016
Net Fiscal Impact	*				
# Additional FTE Positions (Cumulative)					
Is Item Included in Current Bud	get: YES	NO	D <u>X</u>		
Budget Account No.: Fund	Dept	Un	it	_ Object	
Prog	ram				

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

III. REVIEW COMMENTS

OFMB Fiscal and/or Contract Administration Comments: А. * Budget Amendments/Transfers have no additional net fiscal impact; funds are reallocated as part of year-end budget adjustments.

DIAS 11/8/2012

N/A Contract Administration

Legal Sufficiency: **B.**

Paul F_ S 11/8/12 Assistant County Attorney

Five Year Summary of Fiscal Impact:

А.

С. **Other Department Review:**

Department Director

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

Motion and Title:

L) Budget Amendment of \$7,100 in the Fire Rescue Jupiter MSTU Fund to recognize revenue and adjust for the refund of Tax Collector commission;

M) Budget Amendment of \$325,000 in the Palm Tran Operations Fund to recognize additional gas tax revenues and increase the appropriation budget;

N) Budget Transfer of \$713,707 in the CCRT Street Lighting Maintenance Fund to adjust project balances and transfer available funds to the Street Lighting Project account in the Capital Outlay Fund; and

O) Budget Amendment of \$645,957 in the Capital Outlay to: 1) recognize the \$2,050,000 transfer from the General Fund for bad debt expense and adjust Balance Brought Forward; 2) recognize a transfer of \$715,457 to the Street Lighting Project Account, \$645,957 from the CCRT Street Lighting Maintenance Fund and \$69,500 from Roan Lane.

Summary: A1) The County acts as a pass through agent between FEMA and SWA for Hurricane Jeanne per an interlocal agreement submitting for FEMA reimbursement on behalf of the SWA. A FEMA audit finding indicates the SWA should have filed a claim for \$341,828.09 with their insurance company rather than FEMA for reimbursement. SWA has filed an appeal on this claim. Per FEMA procedures, deobligations must be paid and, if the appeal is upheld in SWA's favor, the money will be returned. A2) A grant of \$15,000 was received in FY 2011 and incorrectly recorded in the Spay/Neuter Special Revenue Fund. The grant was from the Animal Farm Foundation, Inc for partial funding of renovations to an adoption van. This is an accounting adjustment to transfer grant revenue from the Special Revenue Fund to the General Fund where the expenses were recorded. A3) The FY 2011 Management Letter issued by the external auditors states "the Risk Management Internal Service funds were accumulating large net asset balances (reserves)". They also made an observation that a similar situation existed in the Fleet Management Fund. Based on these comments, Staff has reevaluated the reserve levels and policies. Reserves have accumulated in the Fleet Fund for a number of reasons including reduced fleet replacement due to cuts, higher resale values, and extended replacement life cycles. The Fleet Management policy regarding reserves has been revised to limit the operating reserve between 5%-8% of the operating budget and the equipment reserve at a minimum of \$500,000, and the excess is being returned to the user departments. The Employee Health Insurance Fund ended FY 2011 with a high net asset balance resulting from a reduction of the actuarially determined claims liability. Risk Management has implemented a self insurance interdepartment billing policy which includes a reserve level not to exceed two months of prior year total expenditures. These changes along with lower than projected claims expenses have generated a surplus reserve which is also being returned to user departments. A4) Year-end budget adjustments of \$300,000 are being made in FD&O's budget to cover FEMA deobligations (a separate item to discuss FEMA deobligations is scheduled for December 4^{th)}. Funds are available in the General Government budget to cover this adjustment. A5) In 1987 the BCC approved an agreement with NOAH Development Corp. for the financing of Covenant Village (\$1,350,000) and South Bay Villas (\$700,000), two low to moderate income housing developments. The County has been carrying this \$2,050,000 loan receivable on its financial statements. Since this receivable has been deemed uncollectable, the external auditors required the County to record a "bad debt" expense in FY 2011. This budget amendment corrects the fund balance which was calculated prior to this adjustment and transfers funds from the General Fund to restore funding in the Capital Outlay Fund. The adjustment by the external auditors was not recognized in time to be included in the FY 2012 mid-year budget amendment. J/K) The Budget Amendments in the Debt Service Funds are necessary to recognize revenue and increase the transfer to close out the fund. L) Actual refund from Tax Collector and Property Appraiser in the Jupiter Fire MSTU Fund is less than budgeted which resulted in budget deficits in these lines. M) The first \$3.5 million installment of the Palm Tran/ATU 1577 Pension Plan funding deficiency was made in September, 2012. Although this unbudgeted expenditure was offset by higher than anticipated revenue, it resulted in a deficit appropriation budget of \$325,000 for the year. N/O) As discussed during the September budget meetings and at the October 30, 2012 BCC workshop, \$645,957 is being swept from the Street Lighting Maintenance Fund to the Capital Outlay Fund. The total available for allocation to new street lighting projects in FY 2013 is \$952,000. Countywide (PK)

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 reallocate funds as part of year-end budget adjustments.

12-1185

Fund 0001 General Fund

BGEX 420 //07/2-359 BGRV 420 //07/2-88

ACCO	UNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/5/2012	REMAINING BALANCE
					4-94 E - 10 - 10 - 10 - 10 - 10 - 10 - 10 -	, <u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>		
<u>Revenues</u>								
595-D04C-4479	Reimbursement Expenses Other	0	0	341,829	0	341,829		
662-2241-8069	Tr Fr AC&C Mobile Spay/Neuter Fd 1420	0	0	15,000	0	15,000		
800-8001-8231	Tr Fr Fleet Mgmt Fd 5000	771,860	771,860	6,375,910	0	7,147,770		
800-8001-8234	Tr Fr Employee Health Ins Fd 5012	0	0	6,335,901	0	6,335,901		
TOTAL RECEIP	TS & BALANCES	1,016,251,176	1,044,199,704	13,068,640	0	1,057,268,344		
<u>Expenditures</u>								
410-5210-4610	Repair/Maint-Building	225,000	225,000	300,000	0	525,000	257,792	267,208
595-D04C-4958	Refund Prior Years Revenues	0	0	341,829	0	341,829	341,829	0
662-2241-6401	Machinery & Equipment	0	0	15,000	0	15,000	15,000	0
760-7601-4502	Casualty Self Ins Premiums	2,034,070	2,034,070	0	300,000	1,734,070	0	1,734,070
820-9100-9207	Tr To Capital Outlay Fd 3900	0	117,450	2,050,000	0	2,167,450		2,167,450
820-9900-9901	Contingency Reserves	20,000,000	15,677,545	10,661,811	0	26,339,356		
TOTAL APPROI	PRIATIONS & EXPENDITURES	1,016,251,176	1,044,199,704	13,368,640	300,000	1,057,268,344		
			Signature	s & Dates		BY BOARD OF COUNTY COMMISSIONERS AT MEETING OF		
ΙΝΙΤΙΑΤΙ	ING DEPARTMENT/DIVISION		1 Vann	510613111	– د		11/20/12	<u> </u>
	tion/Budget Department Approval		NAM	- moloria	<u> </u>	·····	Deputy Clerk to the	

INITIATING DEPARTMENT/DIVISION Administration/Budget Department Approval OFMB Department - Posted 11/20/12 Deputy Clerk to the Board of County Commissioners

BOARD OF COUNTY COMMISSIONERS PALM BEACH COUNTY, FLORIDA BUDGET TRANSFER

Fund 1420 ACC Mobile Spay/Neuter Prgm

BGEX 420 /107/2-360

ACCO	UNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/2/2012	REMAINING BALANCE
Expenditures 660-9900-9902 820-9100-9000 TOTAL APPRO	Operating Reserves Tr To General Fund Fd 0001 PRIATIONS & EXPENDITURES	521,776 0	536,055 0_	0 15,000 15,000	15,000 0 15,000	521,055 15,000		
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BOARD OF COUNTY COMMISSIONERS PALM BEACH COUNTY, FLORIDA BUDGET TRANSFER

Fund 5000 Fleet Management

BGEX 420 //07/2-361

ACCO	OUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/5/2012	REMAINING BALANCI
<u>Expenditures</u>								
410-7299-9930	Equipment Reserve	10,679,148	10,978,419	0	8,000,000	2,978,419		
820-9000-9000	Tr To General Fund Fd 0001	0	0	6,375,910	0	6,375,910		
820-9000-9022	Tr To County Library Fd 1180	0	0	34,779	0	34,779		
820-9000-9052	Tr To Fire Rescue MSTU Fd 1300	0	0	897	0	897		
820-9000-9068	Tr To MSTD-Building Fd 1400	0	0	118,768	0	118,768		
820-9000-9209	Tr To WUD Opeation/Maint Fd 4001	0	0	1,391,271	0	1,391,271		
820-9000-9221	Tr To Airport Operations Fd 4100	0	0	78,375	0	78,375		
FOTAL APPROI	PRIATIONS & EXPENDITURES		-	8,000,000	8,000,000			
INITIATI	NG DEPARTMENT/DIVISION	18	Signatures	s & Dates 1 8 2017		BY BOARD OF COUNTY COMMISSIONERS AT MEETING OF 11/20/12		
Administrat	tion/Budget Department Approval		eren i	101000	· · · · · · · · · · · · · · · · · · ·	Board	Deputy Clerk to the of County Commissi	oners

FUND 5012 - Employee Health Ins

BGEX 420 1107/2 - 362

ACCT.NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED 11/5/2012	REMAINING BALANCE
EXPENDITURES	· · · · · · · · · · · · · · · · · · ·							
5012-820-7190-9022	Transfer To County Library Fd 1180	0	0	781,138	0	781,138	. 0	781,138
5012-820-7190-9068	Transfer To MSTD-Building Fd 1400	0	0	173,586	0	173,586	0	173,586
5012-820-7190-9221	Transfer To Airport Operations Fd 4100	0	0	260,380	0	260,380	0	260,380
5012-820-7190-9052	Transfer To Fire/Rescue MSTU Fd 1300	0	0	86,793	0	86,793	0	86,793
5012-820-7190-9209	Transfer To Operation/Maint Fd 4001	0	0	1,041,518	0	1,041,518	0	1,041,518
5012-820-7190-9000	Transfer To General Fund Fd 0001	0	0	6,335,901		6,335,901	0	6,335,901
5012-700-7300-4511	BCC Hmo - Insurance-Employee Claims Expense	70,124,692	70,004,692		8,679,316	61,325,376	56,259,340	5,066,036
Total Appropriations	& Expenditures			8,679,316	8,679,316			
			- Signatures &	Datas		By Boo	rd of County Comm	issioners

	C Signatures & Dates	By Board of County Commissioners
Office of Financial Management & Budget		At Meeting of
INITIATING DEPARTMENT/DIVISION	Abian 1118/2012	11/20/2012
Administration/Budget Department Approval		Deputy Clerk to the
OFMB Department - Posted		Board of County Commissioners

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BOARD OF COUNTY COMMISSIONERS PALM BEACH COUNTY, FLORIDA BUDGET AMENDMENT

Fund 1180 County Library

BGEX 420 //07/2-363 BGRV 420 //07/2-89

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/5/2012	REMAINING BALANCE
<u>Revenues</u>							
800-8000-8234 Tr Fr Employee Health Ins Fd 5012 800-8000-8231 Tr Fr Fleet Mgmt Fd 5000	0 4,350	0 4,350	781,138 34,779	0 0	781,138 39,129		
TOTAL RECEIPTS & BALANCES	47,539,918	50,059,614	815,917	0	50,875,531		
<u>Expenditures</u>							
320-3299-9901 Contingency Reserve	3,919,458	3,943,627	815,917	0	4,759,544	0	4,759,544
TOTAL APPROPRIATIONS & EXPENDITURES	47,539,918	50,059,614	815,917	0	50,875,531		
INITIATING DEPARTMENT/DIVISION Administration/Budget Department Approval OFMB Department - Posted	K	Signature July	s & Dates 11/8/2017			OF COUNTY COMM AT MEETING OF 11/20/12 Deputy Clerk to the d of County Commiss	

BOARD OF COUNTY COMMISSIONERS PALM BEACH COUNTY, FLORIDA BUDGET AMENDMENT

Fund 1300 Fire Rescue MSTU

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BGEX 420 //07/2- 364 BGRV 420 //07/2- 090

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/5/2012	REMAINING BALANCE
Revenues							
440-4210-8234 Tr Fr Employee Health Ins Fd 5012 440-4210-8231 Tr Fr Fleet Mgmt Fd 5000	0 0	0 0	86,793 897	0 0	86,793 897		
TOTAL RECEIPTS & BALANCES	313,497,894	321,597,945	87,690	0	321,685,635		
Expenditures							
440-4299-9901 Contingency Reserve	10,000,000	9,997,000	87,690	0	10,084,690	0	10,084,690
TOTAL APPROPRIATIONS & EXPENDITURES	313,497,894	321,597,945	87,690	0	321,685,635		
INITIATING DEPARTMENT/DIVISION Administration/Budget Department Approval OFMB Department - Posted		Signatures Stan	s & Dates 11 8 201 2			OF COUNTY COMM AT MEETING OF 11/20/12 Deputy Clerk to the d of County Commissi	

BOARD OF COUNTY COMMISSIONERS PALM BEACH COUNTY, FLORIDA BUDGET AMENDMENT

Fund 1400 MSTD-Building

BGEX 420 //07/2 - 365 BGRV 420 //07/2 - 91

ACCO	UNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/5/2012	REMAINING BALANCE
Revenues								1
600-6107-8234 600-6107-8231	Tr Fr Employee Health Ins Fd 5012 Tr Fr Fleet Mgmt Fd 5000	0 26,228	0 26,228	173,586 118,768	0 0	173,586 144,996		
TOTAL RECEIP	TS & BALANCES	13,694,929	15,386,117	292,354	0	15,678,471		
Expenditures								
600-9900-9902	Operating Reserves	3,094,079	4,785,267	292,354	0	5,077,621	0	5,077,621
TOTAL APPROP	PRIATIONS & EXPENDITURES	13,694,929	15,386,117	292,354	0	15,678,471		
	·							

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

Signatures & Dates

BY BOARD OF COUNTY COMMISSIONERS AT MEETING OF

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11/20/12

Deputy Clerk to the Board of County Commissioners

12-1192

Fund 4001 WUD Operation & Maintenance

BGEX 420 /107/2 - 367 BGRV 420 /107/2 - 92

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/5/2012	REMAINING BALANCE
Revenues							
800-4200-8234 Tr Fr Employee Health Ins Fd 5012 800-4200-8231 Tr Fr Fleet Mgmt Fd 5000	0 188,384	0 188,384	1,041,518 1,391,271	0	1,041,518 1,579,655		
TOTAL RECEIPTS & BALANCES	124,371,405	124,691,405	2,432,789	0	127,124,194		
Expenditures							
720-9900-9901 Contingency Reserves	4,913,349	5,021,091	2,432,789	0	7,453,880	0	7,453,880
TOTAL APPROPRIATIONS & EXPENDITURES	124,371,405	124,691,405	2,432,789	0	127,124,194		
		Signature	1 1		BY BOARD	OF COUNTY COMM AT MEETING OF	IISSIONERS
INITIATING DEPARTMENT/DIVISION Administration/Budget Department Approval OFMB Department - Posted	<u> </u>	foraz	11/8/2012-		Board	11/20/12 Deputy Clerk to the d of County Commissi	

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12-1193

Fund 4100 Airport Operations

BGEX 420 //07/2 - 368 BGRV 420 /107/2 - 93

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/5/2012	REMAINING BALANCE
	<u> </u>						
Revenues							
800-8000-8234 Tr Fr Employee Health Ins Fd 5012 800-8000-8231 Tr Fr Fleet Mgmt Fd 5000	0 9,178	0 9,178	260,380 78,375	0 0	260,380 87,553		
TOTAL RECEIPTS & BALANCES	81,795,911	87,241,065	338,755	0	87,579,820		
Expenditures							
120-9900-9901 Contingency Reserves	11,176,667	16,621,821	338,755	0	16,960,576	0	16,960,576
TOTAL APPROPRIATIONS & EXPENDITURES	81,795,911	87,241,065	338,755	0	87,579,820		
INITIATING DEPARTMENT/DIVISION Administration/Budget Department Approval OFMB Department - Posted		Signature:	s & Dates 11/8/2012-			OF COUNTY COMM AT MEETING OF 11/20/12 Deputy Clerk to the d of County Commissi	

BOARD OF COUNTY COMMISSIONERS PALM BEACH COUNTY, FLORIDA BUDGET AMENDMENT

Fund 2501 57.4M GO 94B DS, Ref 3 issues

BGEX 420 /10712 - 369 BGRV 420 /10712 - 94

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/2/2012	REMAINING BALANCE
Revenues							
810-4100-1120 Ad Valorem Taxes-Delinquent	0	0	12,104	0	12,104		
TOTAL RECEIPTS & BALANCES	0	85,000	12,104	0	97,104		
Expenditures							
810-7105-9137 Tr To 45.625M GO Ref 98 DS Fd 2508	0	56,950	12,104	0	69,054		
TOTAL APPROPRIATIONS & EXPENDITURES	0	85,000	12,104	0	97,104		
INITIATING DEPARTMENT/DIVISION		Signatures	s & Dates			OF COUNTY COMM AT MEETING OF 11/20/12	ISSIONERS
Administration/Budget Department Approval OFMB Department - Posted	······································	Your	110100			Deputy Clerk to the of County Commission	oners

Fund 2508 45.6M GO 98 DS, Ref 2 issues

BGEX 420 /10712 - 370 BGRV 420 /10712 - 95

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/2/2012	REMAINING BALANCE
Revenues							
810-4100-8130 Tr Fr 57.4M GO 94B DS Fd 2501	0 0	28,050	12,104	0	40,154		
TOTAL RECEIPTS & BALANCES	4,167,500	4,223,285	12,104	0	4,235,389		
<u>Expenditures</u>							
810-9945-9911 Res-Fut Dbt Svc Payments	0	55,785	12,104	0	67,889		
TOTAL APPROPRIATIONS & EXPENDITURES	4,167,500	4,223,285	12,104	0	4,235,389		
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INITIATING DEPARTMENT/DIVISION Administration/Budget Department Approval OFMB Department - Posted		Mera	3 11/8/20		Board	11/20/12 Deputy Clerk to the l of County Commission	oners

BOARD OF COUNTY COMMISSIONERS PALM BEACH COUNTY, FLORIDA BUDGET AMENDMENT

Fund 1301 Fire Rescue Jupiter MSTU

BGEX 420 110812-372 BGRV 420 110812-96

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/5/2012	REMAINING BALANCE
					·		
Revenues							
440-6500-1120 Ad Valorem Delinquent	0	0	7,100	0	7,100		
TOTAL RECEIPTS & BALANCES	15,001,721	15,001,721	7,100	0	15,008,821		
<u>Expenditures</u>							
440-6500-4970 Refund-Taxcollector Commission	(206,918)	(206,918)	7,100	0	(199,818)	0	(199,818)
TOTAL APPROPRIATIONS & EXPENDITURES	15,001,721	15,001,721	7,100	0	15,008,821		
INITIATING DEPARTMENT/DIVISION Administration/Budget Department Approval OFMB Department - Posted	N	Signature:	s & Dates 11(8(2017			OF COUNTY COMM AT MEETING OF 11/20/12 Deputy Clerk to the l of County Commission	

12-1197

Fund 1340 Palm Tran Operations

BGEX 420 *110812 - 373* BGRV 420 *110812 - 91*

ACCOUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 11/2/2012	REMAINING BALANCE
		<u></u>					
Revenues							
800-8000-1243 Local Opt Gs Tx Fs 336.025 (1b)	9,038,000	9,038,000	325,000	0	9,363,000		
TOTAL RECEIPTS & BALANCES	67,885,513	72,428,590	325,000	0	72,753,590		
Expenditures							
540-5160-2205 Retirement Contrib-Palm Tran	176,927	176,927	325,000	0	501,927		
TOTAL APPROPRIATIONS & EXPENDITURES	67,885,513	72,428,590	325,000	0	72,753,590		
INITIATING DEPARTMENT/DIVISION Administration/Budget Department Approval		Signatures	s & Dates 11 8 2012			OF COUNTY COMM AT MEETING OF 11/20/12 Deputy Clerk to the d of County Commissi	

INITIATING DEPARTMENT/DIVISION

Administration/Budget Department Approval

OFMB Department - Posted

BOARD OF COUNTY COMMISSIONERS PALM BEACH COUNTY, FLORIDA BUDGET TRANSFER

Fund 1401 CCRT Street Lighting Maintenance

Bbex 420 110812 - 374

ACCOUN	IT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 10/30/2012	REMAINING BALANCI
Expenditures								
366-X143-4301	Utilities/Electric	21,351	22,073	0	580	21,493		
	Utilities/Electric	36,500	37,288	0	4,000	33,288		
	Utilities/Electric	78,500	79,092	0	52,370	26,722		
	Utilities/Electric	93,961	94,991	Ő	22,815	72,176		
	Utilities/Electric	29,322	29,635	14,254	0	43,889		
	Utilities/Electric	37,284	38,461	0	8,545	29,916		
	Utilities/Electric	36,000	116,920	ů 0	12,758	104,162		
	Utilities/Electric	66,274	67,737	0 0	1,039	66,698		
	Utilities/Electric	69,737	71,142	0	2,147	68,995		
	Utilities/Electric	76,000	76,764	0	3,787	72,977		
366-X148-4301	Utilities/Electric	74,330	75,058	0	1,613	73,445		
366-X121-4301	Utilities/Electric	259,632	261,686	0	123,225	138,461		
366-X125-4301	Utilities/Electric	27,925	28,350	0	2,643	25,707		
366-X122-4301	Utilities/Electric	54,396	54,899	0	2,700	52,199		
366-X123-4301	Utilities/Electric	30,331	30,793	0	2,748	28,045		
366-X013-4601	Repair & Maintenance	100,000	100,000	0	4,000	96,000		
366-X062-4601	Repair & Maintenance	13,266	13,266	0	13,266	0		
366-X106-4301	Utilities/Electric	0	0	53,496	0	53,496		
820-9908-9946	Res for Street Lighting	420,277	467,441	0	455,471	11,970		
820-9100-9207	Tr To Capital Outlay Fd 3900	0	0	645,957				
TOTAL APPROPRI	ATIONS & EXPENDITURES			713,707	713,707			

12.2

Signatures & Dates 118/2017

BY BOARD OF COUNTY COMMISSIONERS AT MEETING OF 11/20/12 Deputy Clerk to the Board of County Commissioners

BOARD OF COUNTY COMMISSIONERS PALM BEACH COUNTY, FLORIDA BUDGET AMENDMENT

Fund 3900 Capital Outlay

BGEX 420 110812 - 376 BGRV 420 110812 - 98

ACCO	OUNT NAME AND NUMBER	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED AS OF 10/30/2012	REMAINING BALANCE
<u>Revenues</u>								
800-9100-8000	Tr Fr General Fund Fd 0001	0	117,450	2,050,000	0	2,167,450		
366-9100-8298	Tr Fr CCRT Street Light Maint Fund 1401	0	0	645,957	0	645,957		
800-8004-8901	Balance Brought Forward	14,786,972	12,812,548		2,050,000	10,762,548		
TOTAL RECEIP	TS & BALANCES	20,395,042	20,522,925	2,695,957	2,050,000	21,168,882		
Expenditures								
366-X106-4301	Utilities/Electric	1	2,401	0	2,401	0		
366-X106-4601	Repair & Maintenance	38,012	35,267	0	35,267	0		
366-X106-6506	Iotb-Infrastructure	31,832	31,832	0	31,832	0		
366-X104-6551	Road & Street Improvements	326,436	236,543	715,457		952,000		
FOTAL APPROF	PRIATIONS & EXPENDITURES	20,395,042	20,522,925	715,457	69,500	21,168,882		
			Nignature	e Potes			OF COUNTY COMM	ISSIONERS

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

natures & Dates 2012

BY BOARD OF COUNTY COMMISSIONERS

AT MEETING OF

11/20/12 Deputy Clerk to the

Board of County Commissioners