



Interoffice Communication

TO: Gregg K. Weiss, Mayor and
Members of the Board of County Commissioners

THRU: Verdenia Baker, County Administrator

FROM: Sherry Brown, Director
Office of Financial Management and Budget

DATE: August 31, 2023

SUBJECT: **First Public Hearing – FY 2024 Budget**

Attached is the agenda package for the First Public Hearing on the FY 2024 Budget. Please bring it with you to the meeting on September 7th at 5:05 p.m. This package includes the Script, Summary Information, Public Hearing Documents, and additional backup/justification. The budget is balanced at the proposed rate of 4.5000 mills.

If you have any questions, please call me at 355-4626 or Lisa Master at 355-2587.

c: Management Team
Department Heads
Constitutional Officers
Budget Office Staff
Minutes

**Palm Beach County
Board of County Commissioners
1st Public Hearing Script
September 7, 2023**

Mayor	(Roll Call) (Prayer) (Pledge of Allegiance)
BCC	Motion to adopt agenda
BCC	Motion to receive and file proof of publication
Mayor	Under TRIM, we are first required to read into the record the percentage increase in millage over rolled-back rate and specific purposes for ad valorem tax increase. Mrs. Baker...
Verdenia	<p>Page 3 In accordance with the Truth in Millage (TRIM) Bill, the Board of County Commissioners shall hold hearings on the tentative budget and proposed millage rates. As stipulated in the TRIM bill, the first substantive issue to discuss shall be the percentage increase in the millage over the rolled-back rate necessary to fund the budget, if any, and the specific purpose for which ad valorem tax revenues are being increased.</p> <p>Page 4</p> <ul style="list-style-type: none"> • Palm Beach County Countywide proposed millage rate of 4.5000 is 6.94% over the rolled-back rate – this requires a supermajority vote • Palm Beach County Library District proposed millage rate of 0.5491 is 12.06% over the rolled-back rate – this requires a supermajority vote • Palm Beach County Fire Rescue MSTU proposed millage rate of 3.4581 is 12.03% over the rolled-back rate – this requires a supermajority vote • Palm Beach County Jupiter Fire MSTU proposed millage rate of 1.7879 is 7.22% over the rolled-back rate • Palm Beach County Aggregate proposed millage rate of 6.2936 is 6.88% over the rolled-back rate • Palm Beach County Countywide voted debt millage rate is 0.0188 • Palm Beach County Library voted debt millage rate is 0.0108 <p>(Read page 5)</p>
Verdenia	Pages 6-7 contain the budget briefing and highlights that includes proposed transfers and amendments to the FY 2024 tentative budget. Page 8 contains a summary of the proposed transfers and amendments. The transfers and amendments do not result in increased property taxes.

Mayor	The next order of business is to accept public comments on the Total Countywide Funds Budget, Dependent District Budgets, and Proposed Budget Amendments
	Public comments
Mayor	Return to the Board for discussion on Countywide Funds and proposed Countywide millage rate.
BCC	Motion to approve certain budget transfers and amendments for those Countywide Funds, as more specifically set forth on pages 9-15 of the September 7, 2023 public hearing budget document, such transfers and amendments totaling \$161,415,527.
BCC	Motion to adopt Palm Beach County Countywide tentative millage of 4.5000, which is 6.94% over the rolled-back rate of 4.2080 and the Countywide voted debt millage rate of 0.0188.
BCC	Motion to adopt Palm Beach County Countywide tentative budgets of \$6,677,466,684.
Mayor	Return to the Board for discussion on the Library District
BCC	Motion to adopt Palm Beach County Library District tentative millage of 0.5491, which is 12.06% over the rolled-back rate of 0.4900 and the Palm Beach County Library District voted debt millage rate of 0.0108.
BCC	Motion to adopt Palm Beach County Library District tentative budgets of \$197,827,753.
Mayor	Return to the Board for discussion on the Municipal Service Taxing District (MSTD)
BCC	Motion to adopt Palm Beach County MSTD tentative budget of \$145,138,422.
Mayor	Return to the Board for discussion on the Fire-Rescue MSTU
BCC	Motion to adopt Palm Beach County Fire Rescue MSTU tentative millage of 3.4581, which is 12.03% over the rolled-back rate of 3.0868.
BCC	Motion to adopt Palm Beach County Fire Rescue MSTU tentative budgets of \$809,745,835.
Mayor	Return to the Board for discussion on the Jupiter Fire MSTU
BCC	Motion to adopt Palm Beach County Jupiter Fire MSTU tentative millage of 1.7879, which is 7.22% over the rolled-back rate of 1.6675.
BCC	Motion to adopt Palm Beach County Jupiter Fire MSTU tentative budget of \$27,272,921.
Mayor	Return to the Board for discussion on the MSTU Unincorporated Improvement Fund
BCC	Motion to adopt Palm Beach County MSTU Unincorporated Improvement Fund budget of \$15,588,277.

Mayor	Adoption of the tentative aggregate millage rate
BCC	Motion to adopt Palm Beach County tentative aggregate millage of 6.2936, which is 6.88% over the rolled-back rate of 5.8887.
BCC	Motion to adjourn

Palm Beach County Board of County Commissioners

**Public Hearing Agenda
Palm Beach County Robert Weisman Governmental Center
Jane M. Thompson Memorial Chambers
September 7, 2023 - 5:05 P.M.**

	Page Reference
<u>I. Call to Order</u>	
A. Roll Call	
B. Prayer	
C. Pledge of Allegiance	
<u>II. Adoption of Agenda</u>	
<u>III. Summary of FY 2024 Tentative Budget</u>	i-vi
<u>IV. Public Hearings</u>	
A. Letter to Property Owner	1
B. Proof of Publication - Property Appraiser	2
C. FY 2024 Tentative Budget	
1. Letter of Specific Purposes for Ad Valorem Tax Increases	3
2. Percentage Increase/(Decrease) in Millage Over Rolled Back Rate	4
3. Increases/(Decreases) over Rolled-Back Revenue	5
4. Budget Briefing and Highlights	6-7
5. Summary of Amendments to the Tentative Budget	8
6. Amendments to the Tentative Budget	9-15
7. Position Summary by Department	16
D. Public Comments and Board Discussion	
E. Motions to Adopt Tentative Millages and Tentative Budgets	
1. Countywide Funds - Transfers and Amendments	9-15
2. Countywide Funds	17-22
3. County Library District Funds	23
4. Fire-Rescue Funds	23
5. Municipal Service Taxing District Fund	23
6. Municipal Service Taxing Unit-Unincorp. Improv. Fund	23
<u>V. Motion to Adjourn</u>	

In accordance with the provisions of ADA, this document may be requested in an alternate format. Contact OFMB at 561-355-2580.

BUDGET SUMMARY TOTAL COMPARISON FY 2023 Adopted to FY 2024 Tentative Budget

What is the Budget?

The budget is a plan for the accomplishment of goals and objectives within programs identified as being necessary to the purpose of Palm Beach County government. Included in the format are the estimates of the appropriations of the resources required, the tax and non-tax revenues available to support implementation, and the number of positions estimated to fulfill the level of service represented by workload measures. The budget is presented to the appropriating body for adoption, which is the legal authorization to expend County funds during the fiscal year. The budget may be amended during the fiscal year by the governing body in accordance with procedures specified by law and/or administrative order.

Total Budget

The Total Budget includes budget transfers from one fund to another and payments from one County department to another for services received.

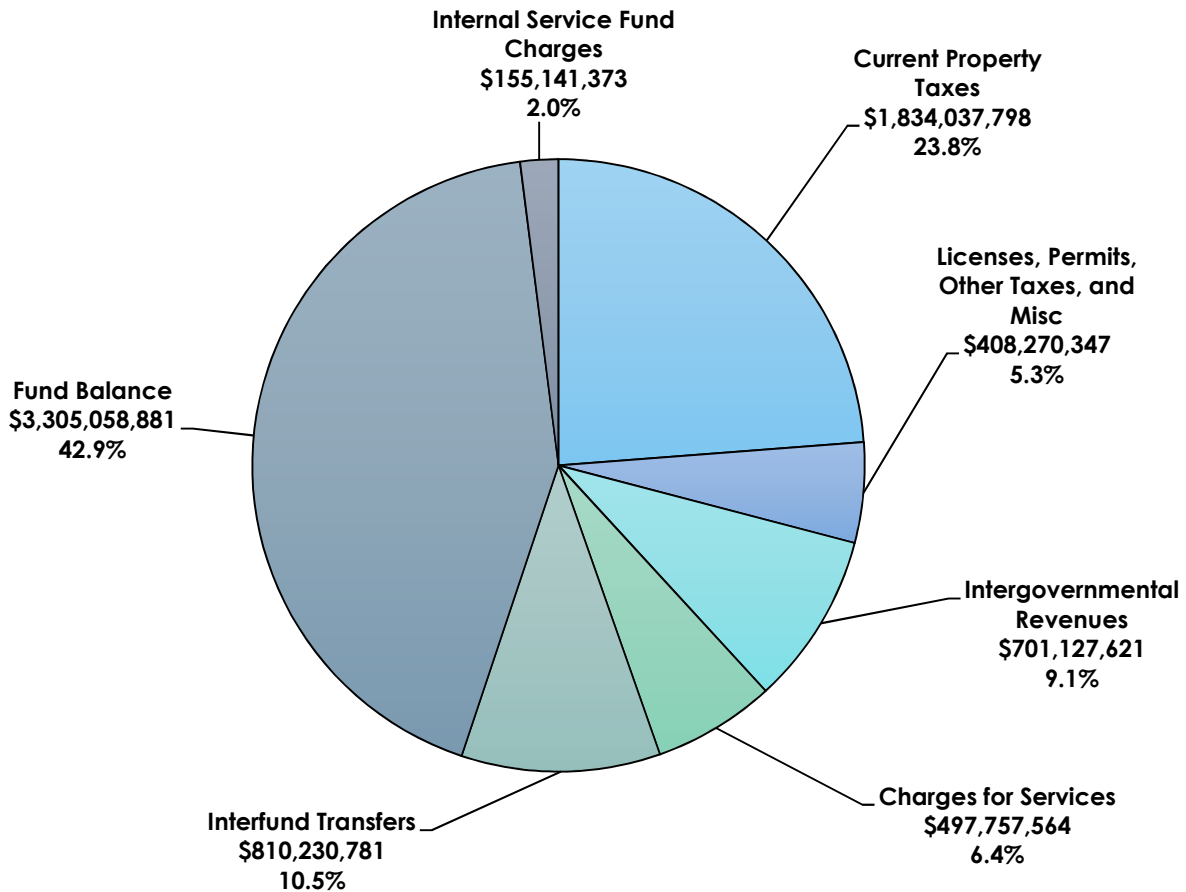
Net Budget

The Net Budget subtracts Internal Service Charges, transfers of money from one fund to another (Interfund Transfers), and payments from one department to another for services rendered, from the total Gross Budget. These reductions from the total Gross Budget are considered double-counted because they do not represent money coming into the County budget as revenue or leaving the County budget as expense. Interfund transfers are necessary to reflect movement of revenues within the legal budget from the fund where received to the fund where the expenditure is to be recorded.

	FY 2023 <u>Adopted Budget</u>	FY 2024 <u>Tentative Budget</u>
Total Budget	\$6,710,355,531	\$7,711,624,365
Less: Internal Service Charges	(\$160,663,629)	(\$155,141,373)
Interfund Transfers	(\$750,195,408)	(\$810,230,781)
Interdepartmental Charges	(\$25,233,930)	(\$25,612,297)
Net Budget	<u>\$5,774,262,564</u>	<u>\$6,720,639,914</u>
Budgeted Reserves	\$1,269,739,525	\$1,630,762,855
Budgeted Expenditures	\$4,504,523,039	\$5,089,877,059
Net Budget	<u>\$5,774,262,564</u>	<u>\$6,720,639,914</u>

Sources of Funds by Category

Total of All Funds **\$7,711,624,365**



County revenues come from many sources, of which Property Taxes represent only 23.8% of the total. Property Taxes represent 41.6% of the current revenues (excluding fund balance).

Licenses, Permits, Other Taxes, and Misc include permit and building fees, delinquent property taxes, professional and occupational licenses, electricity franchise fees, communications services tax, utility services taxes, and sales and use taxes. This also includes revenues that are generated by funds invested by the County, revenues received from bond issuances, revenues not otherwise categorized, and statutory reserves which are budgeted at a negative 5% of anticipated revenues.

Intergovernmental Revenues consist of state shared revenue, gas taxes, and state and federal grants.

Charges for Services include revenues from park user fees, emergency services fees, fire protection fees, bus fares, airport landing fees, water and sewer fees, and other types of user fees.

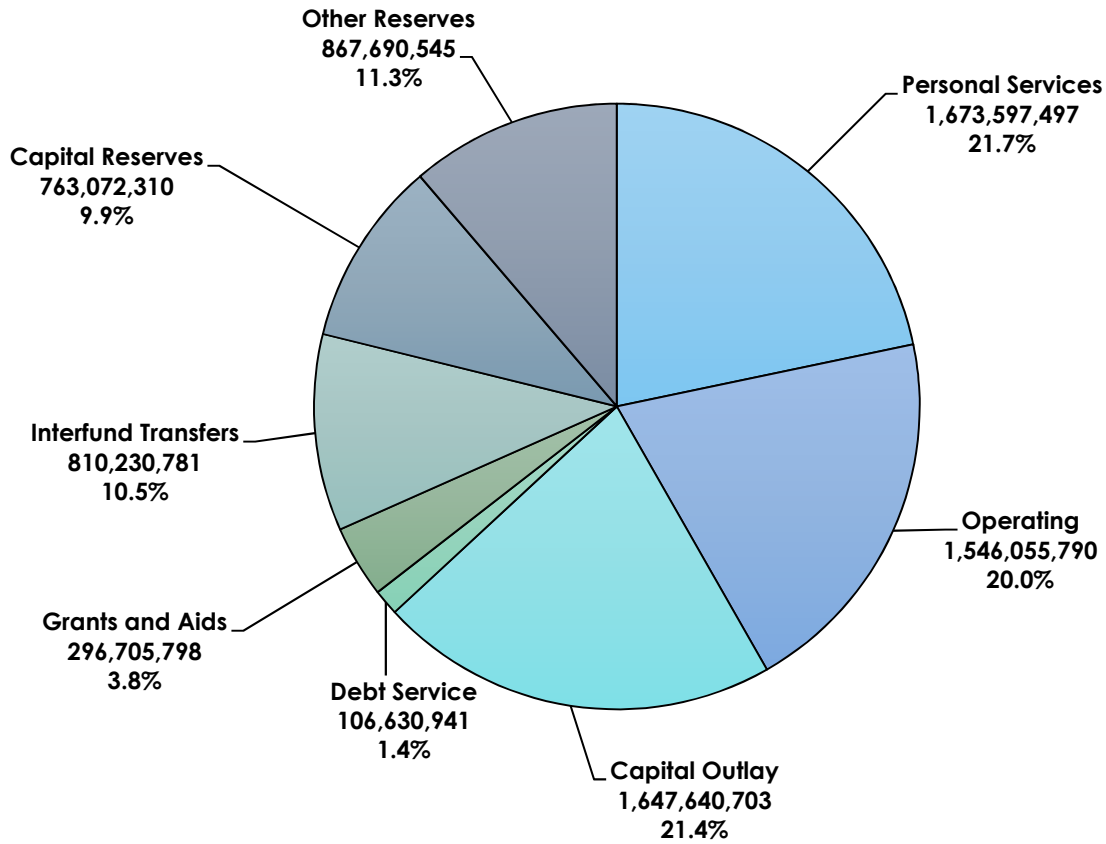
Interfund Transfers occur between funds. A transfer out of one fund is reflected as an expense, while the offsetting transfer into another fund appears as revenue.

Fund Balances represent carryover funds from the prior fiscal year and is 42.9% of the total budget. A major component of fund balance are reserves, which include funds set aside for future capital projects.

Internal Service Charges represent revenues received by County Departments for services provided to other County Departments.

Expenditures by Category

Total of All Funds **\$7,711,624,365**



The above chart reflects how funds for the total County budget are allocated.

Personal Services includes expenditures for salaries, wages, and related employee benefits provided for all persons employed by the County whether on full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, life and health insurance, workers' compensation, unemployment compensation insurance, and any other similar direct employee benefits.

Operating includes expenditures for goods and services which primarily benefit the current period and are not defined as personal services or capital outlays. Examples include professional services, accounting and auditing, other contractual services, travel and per diem, communications, utilities, rentals and leases, repair and maintenance, promotional activities, office supplies, road material and supplies, books, subscriptions, memberships, and other current charges not otherwise classified.

Capital Outlay includes funds used for the acquisition of or addition to fixed assets. This includes land, buildings, improvements other than buildings, machinery and equipment, and construction in progress.

Debt Service includes expenditures that include debt for all funds, including principal, interest, and other debt service costs, but do not include reserves for debt (\$3,537,827) which are part of Other Reserves.

Grants and Aids includes all grants, subsidies, and contributions to other governmental agencies and private organizations, excluding transfers to agencies within the same governmental entity.

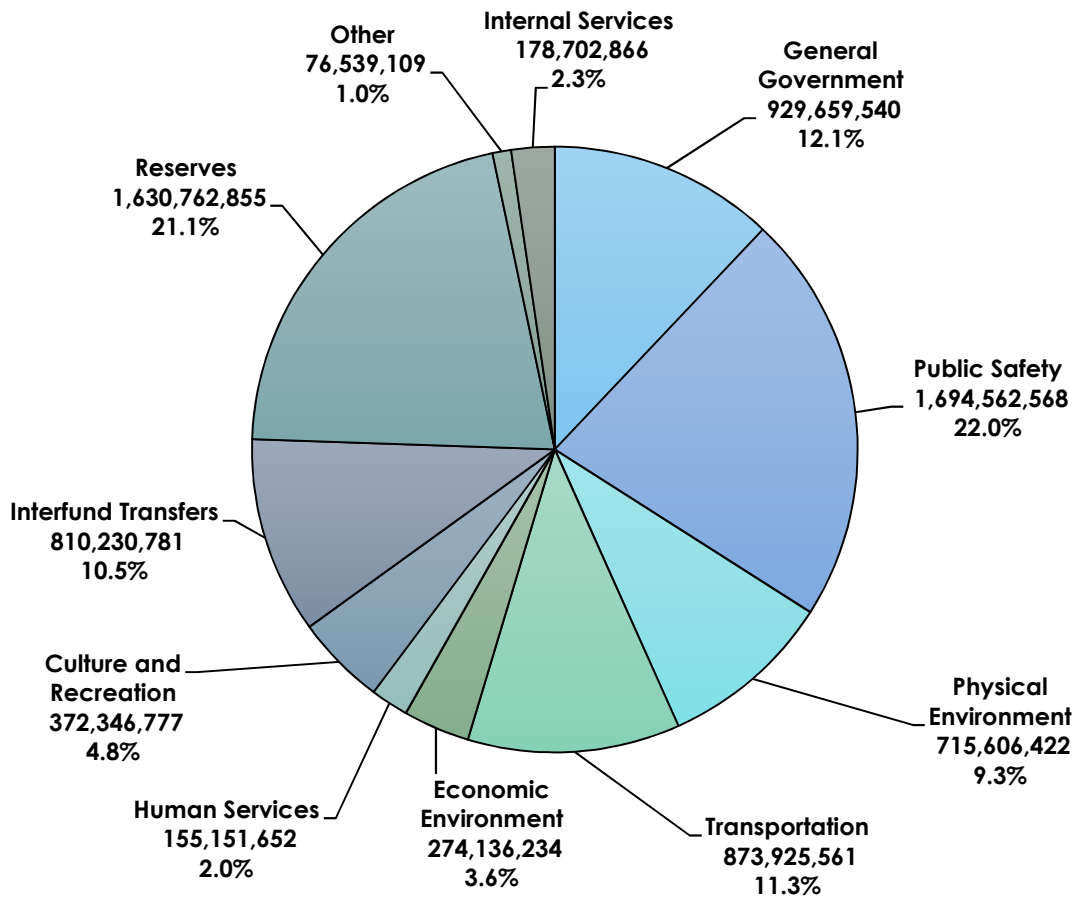
Interfund Transfers are amounts transferred from one fund to another to assist in financing the services of the recipient fund.

Capital Reserves are a specified amount of funds set aside for the purpose of meeting future expenses for capital projects.

Other Reserves are reserves for cash carry forward, contingencies, specific operations, and debt service.

Expenditures by Function

Total of All Funds **\$7,711,624,365**



The above chart reflects how funds for the total County budget are allocated.

General Government includes services provided by the County for the benefit of the public and the governmental body as a whole.

Public Safety includes services provided by the County for the safety and security of the public. This figure includes transfers of \$915,025,686 to the Palm Beach County Sheriff's Office.

Physical Environment includes functions performed by the County to achieve a satisfactory living environment for the community as a whole.

Transportation includes expenditures for developing and improving the safe and adequate flow of vehicles, travelers, and pedestrians.

Economic Environment includes expenditures for the development and improvement of the economic condition of the community and its citizens.

Human Services includes expenditures with the purpose of promoting the general health and well being of the community as a whole.

Culture and Recreation includes expenditures to provide County residents opportunities and facilities for cultural, recreational, and educational programs.

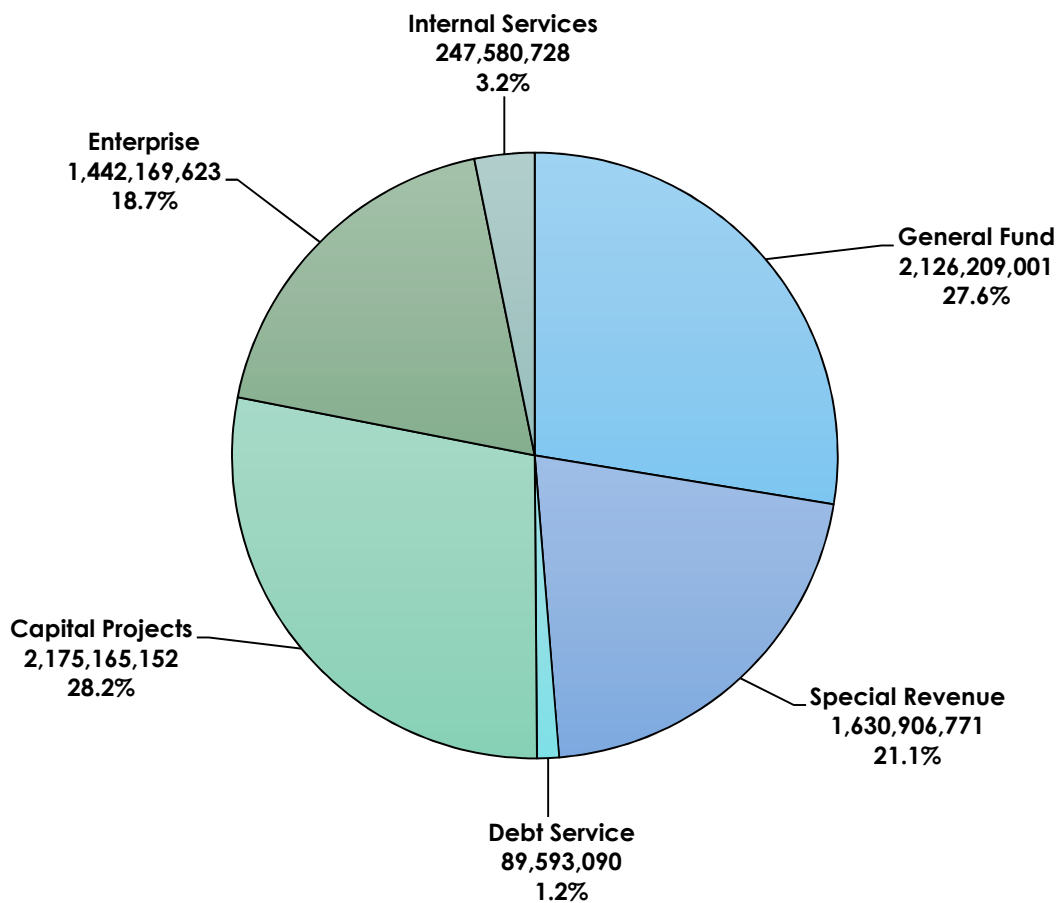
Internal Services are expenses incurred for services provided by one County agency to another.

Reserves / Other (Debt and Charge offs) includes funds set aside to provide for unforeseen expenses, capital projects, fund balances, and payments of principal for County bonds.

Interfund Transfers are funds which are transferred from one County fund to another.

Expenditures by Fund Group

Total of All Funds **\$7,711,624,365**



The above chart reflects how funds for the total County budget are allocated.

The General Fund finances Countywide services and operations not required to be accounted for in another fund.

Special Revenue Funds account for expenditures from specific revenue sources other than trust funds or major capital projects that are legally restricted for specified purposes (ie: Fire-Rescue and non-enterprise State and Federal Grants).

Debt Service Funds account for the payment of principal and interest on non-enterprise bond issues.

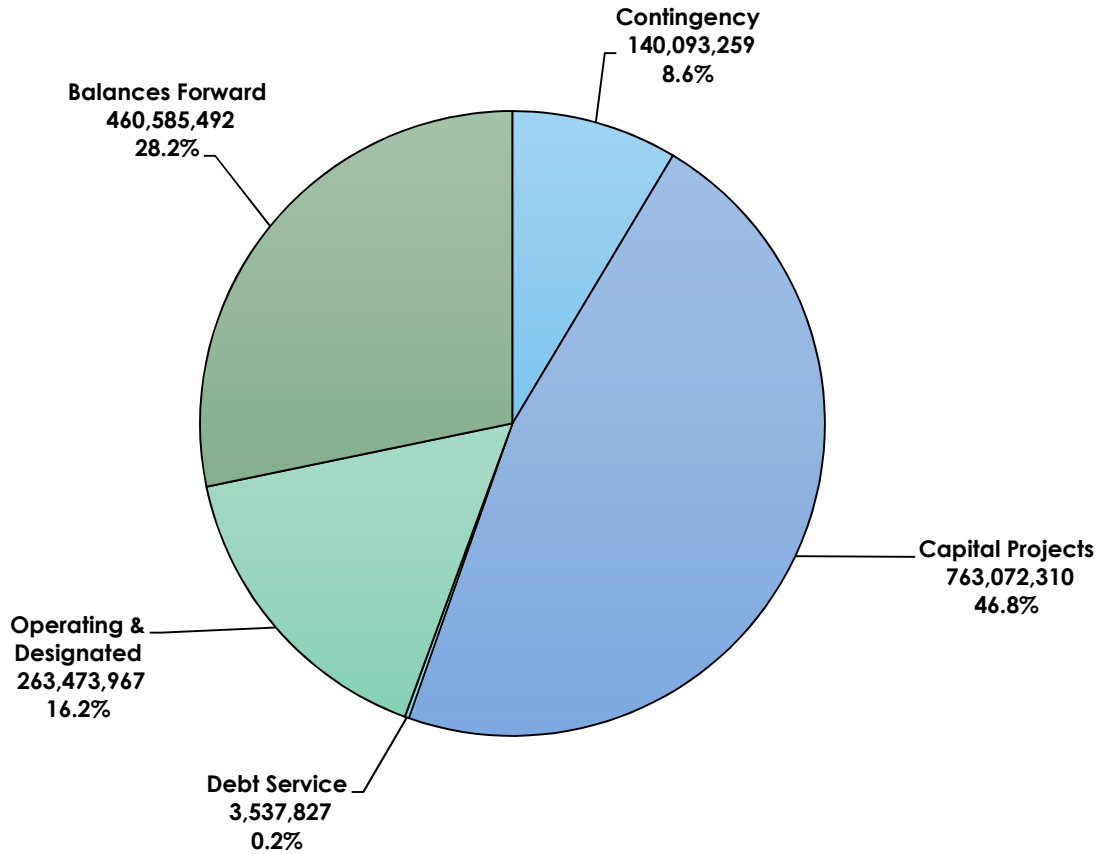
Capital Projects Funds account for the acquisition and construction of non-enterprise capital facilities.

Enterprise Funds account for services that are financed and operated in a manner similar to private business enterprises (Airports and Water Utilities).

Internal Service Funds account for departments that provide services to other County operating departments on a cost reimbursement basis (Risk Management and Fleet Management).

Budgeted Reserves by Type

\$1,630,762,855



	Contingency	Capital Projects	Debt Service	Operating & Designated	Balances Forward	Total FY 2024
General Fund (0001)	\$ 20,000,000	\$ -	\$ -	\$ -	\$ 345,388,836	\$ 365,388,836
Special Revenue Funds (1000-1999)	27,602,807	-	-	194,609,305	115,196,656	337,408,768
Debt Service Funds (2000-2999)	-	-	31,002	-	-	31,002
Capital Projects Funds (3000-3999)	-	671,261,083	-	-	-	671,261,083
Enterprise Funds (4000-4999)	92,490,452	91,811,227	3,506,825	-	-	187,808,504
Internal Service Funds (5000-5999)	-	-	-	68,864,662	-	68,864,662
Total FY 2024	\$ 140,093,259	\$ 763,072,310	\$ 3,537,827	\$ 263,473,967	\$ 460,585,492	\$ 1,630,762,855

Contingency represents amounts set aside to meet unanticipated needs that may arise during the normal course of county business.

Capital Projects represents amounts set aside for capital improvement projects.

Debt Service represents funds set aside for future debt service payments in accordance with bond requirements.

Operating and Designated Reserves provides funds for a variety of specific potential needs such as economic development, tourist development, pollution recovery, or other program costs.

Balances Forward represents funds to be carried forward to the subsequent fiscal year to pay operating expenses until property taxes are received.



August 31, 2023

**Office of
Financial Management & Budget**

P.O. Box 1989
West Palm Beach, FL 33402-1989
(561) 355-2580
FAX: (561) 355-2109
www.pbcgov.com



**Palm Beach County
Board of County
Commissioners**

Gregg K. Weiss, Mayor
Maria Sachs, Vice Mayor
Maria G. Marino
Michael A. Barnett
Marci Woodward
Sara Baxter
Mack Bernard

County Administrator

Verdenia C. Baker

Dear Property Owner:

The Palm Beach County Board of County Commissioners has scheduled this public hearing on the Countywide budget, the County Library budget, the Fire-Rescue Municipal Service Taxing Unit budgets, and the Municipal Service Taxing Unit budgets. The public hearing is required by the Truth in Millage (TRIM) Bill in order to explain any proposed budget increases and to receive public input regarding any proposed millage increases over the roll back rate. The Board of County Commissioners has no jurisdiction over any of the special taxing districts other than those referenced above. Any comments regarding the proposed budgets for those special districts not under the control of the Board of County Commissioners should be made directly to the district's respective governing body and not at this County public hearing.

Prior to the conclusion of this public hearing, the Board shall amend, if necessary, the tentative budget, compute and adopt its proposed millage rate, and publicly announce the percent, if any, by which the millage rate is more than the roll back rate.

The Board of County Commissioners has invited the Sheriff, Property Appraiser, Tax Collector, Clerk and Comptroller, and Supervisor of Elections to answer questions about their respective budgets.

Sincerely,

A handwritten signature in blue ink that reads "V. Baker".

Verdenia C. Baker
County Administrator

*"An Equal Opportunity
Affirmative Action Employer"*

Official Electronic Letterhead



DOROTHY JACKS
 CFA, AAS
 Palm Beach County Property Appraiser

Governmental Center - Fifth Floor
 301 North Olive Avenue
 West Palm Beach, FL 33401
 tel 561.355.3230
 fax 561.355.3963
pbcgov.org/papa

Administration
 Constantine Dino Maniotis, CFE
 Tax Roll Coordinator
 301 North Olive Avenue, 5th Flr
 West Palm Beach, Florida 33401
 tel 561.355.2681
 fax 561.355.3963
 Email dmanioti@pbcgov.org

August 18, 2023

Mrs. Verdenia C. Baker, County Administrator
 Palm Beach County
 301 North Olive Avenue, 11th Floor
 West Palm Beach, Florida 33401

Re: 2023 Notice of Proposed Property Taxes

Dear Mrs. Baker;

Pursuant to Florida Statute 200.069, the Notice of Proposed Property Taxes were prepared by the Property Appraiser's office and delivered on August 18th to the United States Post Office for first class mail to every taxpayer listed on the 2023 assessment roll.

Sincerely,

Dorothy Jacks, CFA, AAS
 Property Appraiser

enc. TRIM sample notice

cc: Constantine Maniotis, Tax Roll Coordinator
 Sherry Brown, OFMB Director

**WEST COUNTY
 SERVICE CENTER**

2976 State Road 15
 Belle Glade, FL 33430
 tel 561.996.4890
 fax 561.996.1661

**NORTH COUNTY
 SERVICE CENTER**

3188 PGA Blvd., Suite 2301
 Palm Beach Gardens, FL 33410
 tel 561.624.6521
 fax 561.624.6565

**MID-WESTERN COMMUNITIES
 SERVICE CENTER**

200 Civic Center Way, Suite 200
 Royal Palm Beach, FL 33411
 tel 561.784.1220
 fax 561.784.1241

**SOUTH COUNTY
 SERVICE CENTER**

14925 Cumberland Drive
 Delray Beach, FL 33446
 tel 561.276.1250
 fax 561.276.1278



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Verdenia C. Baker

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Official Electronic Letterhead

August 31, 2023

The Honorable Gregg K. Weiss, Mayor
and Members of the Board of County Commissioners

RE: SPECIFIC PURPOSES FOR AD VALOREM TAX INCREASES

Commissioners:

In accordance with the Truth in Millage (TRIM) Bill, the Board of County Commissioners shall hold public hearings on the tentative budget and proposed millage rates. As stipulated in the TRIM Bill, the first substantive issue to be discussed shall be the percentage increase in the millage over the rolled-back rate necessary to fund the budget, if any, and the specific purpose for which ad valorem tax revenues are being increased. The attached is submitted in order to comply with this provision.

Respectfully,

A handwritten signature in blue ink that reads "Verdenia C. Baker".

Verdenia C. Baker
County Administrator

PERCENT INCREASE (DECREASE) IN MILLAGE OVER ROLLED-BACK RATE ⁽¹⁾

PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS

	FY 2023 Millage Rates	FY 2024 Rolled-Back Rate		FY 2024 Proposed Taxes		Proposed Increase or Decrease		
	Millage	Millage	Taxes	Millage	Taxes	Millage	Taxes	
Countywide ⁽²⁾	4.7150	4.2080	\$ 1,221,507,008	4.5000	\$ 1,306,269,377	0.2920	\$ 84,762,369	6.94 %
County Library District ⁽²⁾	0.5491	0.4900	75,130,339	0.5491	84,191,978	0.0591	9,061,639	12.06 %
Fire-Rescue MSTU	3.4581	3.0868	364,264,879	3.4581	408,080,983	0.3713	43,816,104	12.03 %
Jupiter Fire-Rescue MSTU	1.8713	1.6675	26,467,241	1.7879	28,378,279	0.1204	1,911,038	7.22 %
Aggregate Millage Rate ⁽³⁾	6.5088	5.8887		6.2936		0.4049		6.88 %
Total Taxes			\$ 1,709,384,107		\$ 1,826,920,617		\$ 117,536,510	

⁽¹⁾ Rolled-Back Rate is the millage rate which, exclusive of new construction, will provide the same Ad Valorem tax revenue as was levied during the prior year.

⁽²⁾ Exclusive of voted debt millages for FY 2023 and FY 2024 as shown below:

	FY 2023	FY 2024
Countywide	0.0289	0.0188
County Library	<u>0.0290</u>	<u>0.0108</u>
Total	<u>0.0579</u>	<u>0.0296</u>

⁽³⁾ Aggregate Millage Rate is the sum of all Ad Valorem taxes levied by the governing body of a county for countywide purposes, plus Ad Valorem taxes levied for any dependent district to the governing body, divided by the total taxable value of the county, converted to a millage rate.

**Increases Over
Rolled-Back Revenue
FY 2024**

Explanation of Increases		Increase/(Decrease) Over/Under Rolled Back Revenue
Countywide		
Sheriff - Net Tax Increase	\$ 53,760,756	
Increase in Other Constitutional Officers including Judicial	16,545,002	
Increase in BCC Operations (net of revenues)	28,723,630	
Increase in Non-Departmental Operations	10,522,791	
Increase in Reserves	104,979,746	
Increase in Major Revenues and Gas Tax	(36,234,140)	
Increase in Capital Projects	25,608,000	
Decrease in Debt Service	(2,827,204)	
Decrease in Other Funding Sources	3,351,998	
Increase in Beginning Balance Brought Forward	(102,023,969)	
Additional Taxes from New Construction at rolled-back rate, CRA roll-back adjustment, and Tax Loss from revaluations by the Value Adjustment Board	<u>(17,644,241)</u>	\$ 84,762,369
County Library		
Increase in Library operations (net of revenues)	\$ 4,699,479	
Increase in Reserves	3,091,526	
Increase for transfer to Library Improvement/Expansion Fund	6,300,000	
Increase in Beginning Balance Brought Forward	(3,706,100)	
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>(1,323,266)</u>	9,061,639
Fire-Rescue MSTU		
Increase in Fire Rescue Operation (net of revenues)	\$ 41,833,101	
Increase for transfer to Capital Projects Fund	4,350,000	
Increase in Reserves	13,168,605	
Increase in Beginning Balance Brought Forward	(9,062,761)	
Additional Taxes from New Construction at rolled-back rate, CRA roll-back adjustment, and Tax Loss from revaluations by the Value Adjustment Board	<u>(6,472,841)</u>	43,816,104
Jupiter Fire MSTU		
Increase in Fire Rescue Operation (net of revenues)	\$ 1,959,671	
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>(48,633)</u>	1,911,038

FY 2024 Budget Briefing and Highlights

(Includes proposed amendments and transfers to tentative budget)

- The Countywide budget is balanced with a millage rate of 4.5000 mills, which is a reduction from the FY 2023 rate of 4.7150 mills. This requires a supermajority vote of the BCC.
- Other than the amendments included in this package, there are no other proposed changes.
- Total Gross Budget is \$7.9 billion, of which \$2.2 billion is the General Fund.
- The budget includes:
 - ✓ 6% ATB pay adjustment and a net increase of 66 new BCC positions (23 Ad Valorem funded and 44 non-Ad Valorem funded)
 - ✓ Ad Valorem New Capital funding of \$84.6 million, primarily for R&R projects
 - ✓ Increase of \$12 million for Supervisor of Elections
 - ✓ Net Increase of \$53.8 million for the Sheriff
 - ✓ Decrease of \$9.1 million over original estimate for Tax Collector due to the completion of the North County Service Center project

**FY 2023 - FY 2027 Budget Projection
General Fund**

	FY 2023 Adopted Budget	FY 2024 Proposed Budget	FY 2025 Projected Budget	FY 2026 Projected Budget	FY 2027 Projected Budget
Property Values*	\$ 255,330,712,693	\$ 290,282,083,757	\$ 304,793,166,126	\$ 320,036,737,353	\$ 336,049,843,653
Revenues					
Ad Valorem Taxes at current rate of 4.5	\$ 1,203,884,310	\$ 1,306,269,377	\$ 1,371,569,248	\$ 1,440,165,318	\$ 1,512,224,296
Major Revenue	267,358,860	301,500,000	307,072,000	312,755,440	318,552,549
Sheriff Revenue	91,881,504	99,495,543	101,485,454	103,515,163	105,585,466
BCC Dept. Revenue	47,142,132	50,248,286	51,253,252	52,278,317	53,323,883
Balance Brought Forward	345,725,127	459,568,337	482,546,754	506,674,092	532,007,796
Other Revenues	23,104,059	29,462,324	28,637,736	28,880,338	29,130,218
Statutory Reserve	(81,208,050)	(89,295,770)	(93,104,783)	(97,092,140)	(101,266,527)
Total Net Revenue at Simple Majority Vote	\$ 1,897,887,942	\$ 2,157,248,097	\$ 2,249,459,661	\$ 2,347,176,528	\$ 2,449,557,681
Appropriations					
Sheriff	\$ 835,420,815	\$ 902,542,458	\$ 922,702,878	\$ 968,838,022	\$ 1,017,279,923
Sheriff - Projected Operating Capital	0	0	66,935,258	27,575,442	22,568,127
Total Sheriff	\$ 835,420,815	\$ 902,542,458	\$ 989,638,136	\$ 996,413,464	\$ 1,039,848,050
BCC Departments	479,613,510	514,486,351	540,210,669	567,221,202	595,582,262
Other Constitutional Officers	84,776,880	91,876,304	96,470,119	101,293,625	106,358,306
Judicial	8,688,023	8,503,347	8,928,514	9,374,940	9,843,687
Non Departmental	112,196,414	123,275,646	129,439,428	135,911,400	142,706,970
Capital	59,015,000	84,623,000	88,854,150	93,296,858	97,961,700
Reserves - Undesignated	260,409,090	376,940,935	394,787,982	413,527,381	433,203,750
Debt Service (excludes voted)	57,768,210	55,000,056	54,859,153	45,473,073	49,223,674
Total Appropriations	\$ 1,897,887,942	\$ 2,157,248,097	\$ 2,303,188,151	\$ 2,362,511,943	\$ 2,474,728,399
Projected Shortfall at Simple Majority Vote		\$ (50,073,660)	\$ (50,497,683)	\$ (28,808,962)	\$ (40,729,825)
Projected Shortfall at Current Millage 4.5	\$ -	\$ -	\$ (53,728,490)	\$ (15,335,415)	\$ (25,170,718)
Current Millage Millage	4.7150	4.5000	4.5000	4.5000	4.5000
MM Rate with Simple Majority Vote		4.3275	4.5106	4.4579	4.4537
MM Rate with Supermajority Vote		4.7603	4.9617	4.9037	4.8991

* Assumed increase of 5% per year

**Board of County Commissioners
Palm Beach County, Florida
Summary of Amendments and Transfers to FY 2024 Tentative Budget**

General Fund - \$31,039,096 Page 9

This amendment is necessary for: (1) Community Services carry forward for five DynaTouch Kiosks; (2) Sheriff carry forward for computer equipment and software, fleet vehicles including equipment, radio and electronic equipment, furniture, public safety equipment, and training equipment; (3) Facilities Development & Operations (FD&O) carry forward for the Emergency Notification System pilot program and EnergyCap software enhancements that will not be completed in FY 2023; (4) FD&O addition of four Security Guard positions approved by the Board of County Commissioners (BCC) on 7/11/2023; (5) Office of Financial Management & Budget carry forward for two forklifts that will not be received in FY 2023; (6) Public Affairs carry forward for Channel 20's video production truck cameras and Nversion computer hardware that will not be received in FY 2023; (7) Public Safety carry forward for Animal Care & Control vehicles that will not be delivered in FY 2023 and Chickee Hut repairs that will not be completed in FY 2023; (8) Realign County's contribution for Florida Department of Juvenile Justice detention costs; (9) Update Estimate and FY 2024 Budget for Tax Collector based on Budget Request received on August 1, 2023; (10) Palm Tran carry forward to include grants approved by the BCC on 7/11/2023 and 8/22/2023; (11) Update Estimate for FY 2024 Budget for increased variable rate on 11.6M Note Payable 08 Debt Service Fund.

Palm Tran Operations - \$4,219,296 Page 10

This amendment is necessary to carry forward funding for grants approved by the Board of County Commissioners on 07/11/2023 and 08/22/2023.

C-51 Reservoir Phase II Cell 12 Grant - \$48,000,000 Page 11

This amendment is necessary to carry forward funding for a grant approved by the Board of County Commissioners on 7/11/2023.

C-51 Reservoir Phase II Cell 13 Grant - \$65,000,000 Page 12

This amendment is necessary to carry forward funding for a grant approved by the Board of County Commissioners on 7/11/2023.

11.6M Note Payable 08DS, ESL Jupiter – \$59,050 Page 13

This amendment is necessary to increase interest expense for FY 2023 and FY 2024. This is a variable rate bond, and with rising interest rates, interest has come in higher than originally anticipated.

Airport Operations - \$0 Page 14

This **transfer** is necessary to align the FY 2024 budget for agenda items approved by the BCC on 1/10/23 for ARINC Incorporated agreement; 7/11/23 for SP Plus Corporation agreement; and 4/12/22 for grant 31200850702022 - Airport Rescue Grant Rent Relief to establish a rental credit line.

Fleet Management - \$13,098,085 Page 15

This amendment is necessary to carry forward funding for the construction of new office space in existing tire room for light vehicle office shop addition that will not be completed in FY 2023; installation of the fuel information system and repair of the Pahokee fuel site that will not be completed in FY 2023; and vehicles/equipment that will not be received in FY 2023.

Countywide Funds – \$161,415,527

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2024 Tentative Budget**

General Fund - Fund 0001

**Increase/
(Decrease)**

Revenues:

Balance Brought Forward \$ 31,039,096

Total Revenues

\$ 31,039,096

Appropriations:

(1) Community Services - Carry Forward	\$ 153,234
(2) Sheriff - Carry Forward	24,966,703
(3) Facilities Development & Operations - Carry Forward	266,000
(4) Facilities Development & Operations - Personal Services	247,304
(5) Office of Financial Management & Budget - Carry Forward	23,374
(6) Public Affairs - Carry Forward	95,688
(7) Public Safety - Carry Forward	427,000
(8) Other County Funded Programs - DJJ Pre-Disposition Costs	556,441
(9) Adjust Tax Collector Budget per Budget Request Received	(9,138,254)
(10) Transfer To Palm Tran Operations Fd 1340 - Carry Forward	1,830,457
(11) Transfer to 11M Note Payable 08 DS, ESL 2061 - Interest Expense	59,050
Increase in Reserve - Balances Forward	11,552,099

Total Appropriations

\$ 31,039,096

This amendment is necessary for: (1) Community Services carry forward for five DynaTouch Kiosks; (2) Sheriff carry forward for computer equipment and software, fleet vehicles including equipment, radio and electronic equipment, furniture, public safety equipment, and training equipment; (3) Facilities Development & Operations (FD&O) carry forward for the Emergency Notification System pilot program and EnergyCap software enhancements that will not be completed in FY 2023; (4) FD&O addition of four Security Guard positions approved by the Board of County Commissioners (BCC) on 7/11/2023; (5) Office of Financial Management & Budget carry forward for two forklifts that will not be received in FY 2023; (6) Public Affairs carry forward for Channel 20's video production truck cameras and Nversion computer hardware that will not be received in FY 2023; (7) Public Safety carry forward for Animal Care & Control vehicles that will not be delivered in FY 2023 and Chickee Hut repairs that will not be completed in FY 2023; (8) Realign County's contribution for Florida Department of Juvenile Justice detention costs; (9) Update Estimate and FY 2024 Budget for Tax Collector based on Budget Request received on August 1, 2023; (10) Palm Tran carry forward to include grants approved by the BCC on 7/11/2023 and 8/22/2023; (11) Update Estimate for FY 2024 Budget for increased variable rate on 11.6M Note Payable 08 Debt Service Fund.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2024 Tentative Budget**

<u>Palm Tran Operations - Fund 1340</u>	<u>Increase/ (Decrease)</u>
Revenues:	
State Grnt Oth Transportation	\$ 2,388,839
Tr Fr General Fund Fd 0001	1,830,457
Total Revenues	<u>\$ 4,219,296</u>
Appropriations:	
Contractual Services - Paratransit	\$ 4,152,479
Salaries & Wages Regular	43,096
Salaries & Wages Overtime	1
Fica-Taxes	2,563
Fica Medicare	599
Retirement Contrib-Palm Tran	1,072
Insurance-Life & Health	19,339
Unemployment Compensation	147
Total Appropriations	<u>\$ 4,219,296</u>

This amendment is necessary to carry forward funding for grants approved by the Board of County Commissioners on 07/11/2023 and 08/22/2023.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2024 Tentative Budget**

<u>C-51 Reservoir Phase II Cell 12 Grant - Fund 1522</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Fed Grnt Other Ohys Envir	\$ 48,000,000
Total Revenues	<u>\$ 48,000,000</u>
Appropriations:	
Contributions-Non-Govts Agnces	\$ 48,000,000
Total Appropriations	<u>\$ 48,000,000</u>

This amendment is necessary to carry forward funding for a grant approved by the Board of County Commissioners on 7/11/2023.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2024 Tentative Budget**

<u>C-51 Reservoir Phase II Cell 13 Grant - Fund 1523</u>	<u>Increase/ (Decrease)</u>
Revenues:	
State Grnt Other Phys Envir	\$ 65,000,000
Total Revenues	<u><u>\$ 65,000,000</u></u>
 Appropriations:	
Contributions-Non-Govts Agnces	\$ 65,000,000
Total Appropriations	<u><u>\$ 65,000,000</u></u>

This amendment is necessary to carry forward funding for a grant approved by the Board of County Commissioners on 7/11/2023.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2024 Tentative Budget**

<u>11.6M Note Payable 08DS, ESL Jupiter - Fund 2061</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Tr Fr General Fund Fd 0001	\$ 59,050
Total Revenues	<u>\$ 59,050</u>
Appropriations:	
Interest-Bonds	\$ 59,050
Total Appropriations	<u>\$ 59,050</u>

This amendment is necessary to increase interest expense for FY 2023 and FY 2024. This is a variable rate bond, and with rising interest rates, interest has come in higher than originally anticipated.

**Board of County Commissioners
Palm Beach County, Florida
Transfer in FY 2024 Tentative Budget**

<u>Airport Operations - Fund 4100</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Total Revenues	<u><u>\$ -</u></u>
 Appropriations:	
Contributions-Non-Govts Agnces	\$ 2,964,535
Other Contractual Services *	510,829
Professional Services	333,349
Licenses & Permits	57,498
Contingency Reserves	(3,866,211)
Total Appropriations	<u><u>\$ -</u></u>

This transfer is necessary to align the FY 2024 budget for agenda items approved by the BCC on 1/10/23 for ARINC Incorporated agreement; 7/11/23 for SP Plus Corporation agreement; and 4/12/22 for grant 31200850702022 - Airport Rescue Grant Rent Relief to establish a rental credit line.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2024 Tentative Budget**

<u>Fleet Management - Fund 5000</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Balance Brought Forward	\$ 13,098,085
Total Revenues	<u><u>\$ 13,098,085</u></u>
Appropriations:	
Repair & Maintenance	\$ 693,742
Repair/Maint-Buildings	125,000
Machinery & Equipment	12,279,343
Total Appropriations	<u><u>\$ 13,098,085</u></u>

This amendment is necessary to carry forward funding for the construction of new office space in existing tire room for light vehicle office shop addition that will not be completed in FY 2023; installation of the fuel information system and repair of the Pahokee fuel site that will not be completed in FY 2023; and vehicles/equipment that will not be received in FY 2023.

POSITION SUMMARY BY DEPARTMENT

Department	Final	Final	Final	Adopted	FY 2023 Mid Year Adj			Final	Proposed FY 2024			Proposed
	FY 2020	FY 2021	FY 2022	FY 2023	Additions	Deletions	Transfers	FY 2023	Additions	Deletions	Transfers	FY 2024
<u>Board of County Commissioners</u>												
Community Services	196	211	213	213	0	(4)	0	209	0	0	0	209
County Administration	13	13	12	12	0	0	0	12	0	0	0	12
County Attorney	42	42	46	46	0	0	0	46	0	0	0	46
County Commission	27	28	28	28	0	0	0	28	0	0	0	28
County Cooperative Extension Service	31	31	31	31	0	0	0	31	0	0	0	31
Criminal Justice Commission	12	12	11	11	0	0	0	11	0	0	0	11
Engineering & Public Works	465	469	469	469	0	0	0	469	6	0	0	475
Environmental Resources Management	127	127	127	128	0	0	0	128	0	0	0	128
Facilities Development & Operations	329	332	330	333	4	0	0	337	3	0	0	340
Housing & Economic Development	58	59	59	59	0	0	0	59	0	0	0	59
Human Resources	34	34	35	35	0	0	0	35	0	0	0	35
Information Systems Services	213	213	213	213	0	0	0	213	0	0	0	213
Internal Auditor	9	9	9	9	0	0	0	9	0	0	0	9
Legislative Affairs	3	3	4	4	0	0	0	4	0	0	0	4
Medical Examiner	26	28	30	30	0	0	0	30	0	0	0	30
Office of Community Revitalization	7	7	7	7	0	0	0	7	0	0	0	7
Office of Diversity, Equity, & Inclusion	3	3	3	3	0	0	0	3	0	0	0	3
Office of Equal Business Opportunity	12	12	12	12	0	0	0	12	0	0	0	12
Office of Equal Opportunity	12	12	12	12	0	0	0	12	0	0	0	12
Office of Financial Mgmt & Budget	33	34	34	35	0	0	0	35	0	0	0	35
Office of Resilience	3	3	3	3	0	0	0	3	1	0	0	4
Palm Tran	629	633	648	648	0	0	0	648	4	0	0	652
Parks & Recreation	590	596	600	606	0	0	0	606	1	0	0	607
Public Affairs	44	47	47	48	0	0	0	48	0	0	0	48
Public Safety	268	266	267	267	1	0	0	268	5	0	0	273
Purchasing	45	46	46	47	0	0	0	47	1	0	0	48
PZ&B - Planning & Zoning	155	156	157	157	0	0	0	157	1	0	0	158
Risk Management	30	30	30	30	0	0	0	30	0	0	0	30
Youth Services	88	89	89	91	0	0	0	91	0	0	0	91
Total BCC General Ad Valorem Funded	3,501	3,545	3,572	3,587	5	(4)	0	3,588	22	0	0	3,610
<u>Other Departments and Agencies</u>												
Airports	161	163	165	168	0	0	0	168	6	0	0	174
PZ&B - Building Division	183	200	222	229	0	0	0	229	0	0	0	229
County Library	448	448	456	464	0	0	0	464	4	0	0	468
Fire-Rescue	1,630	1,694	1,731	1,783	18	0	0	1,801	27	0	0	1,828
Fleet Management	59	59	59	59	0	0	0	59	3	0	0	62
Tourist Development	5	5	5	5	0	0	0	5	0	0	0	5
Water Utilities	612	616	622	632	0	0	0	632	4	0	0	636
Commission on Ethics	5	5	5	6	0	0	0	6	0	0	0	6
Office of Inspector General	27	27	27	27	0	0	0	27	0	0	0	27
Total Other Departments and Agencies	3,130	3,217	3,292	3,373	18	0	0	3,391	44	0	0	3,435
Total BCC	6,631	6,762	6,864	6,960	23	(4)	0	6,979	66	0	0	7,045
<u>Constitutional Officers</u>												
Clerk & Comptroller	146	149	151	150	0	0	0	150	0	0	0	150
15th Judicial Circuit	39	40	41	41	0	0	0	41	1	0	0	42
Property Appraiser	240	238	238	235	0	0	0	235	0	(2)	0	233
Sheriff	4,313	4,355	4,398	4,414	24	0	0	4,438	26	0	0	4,464
Supervisor of Elections	58	62	66	73	0	0	0	73	10	0	0	83
Tax Collector	328	328	349	352	0	0	0	352	0	0	0	352
Total Constitutional Officers	5,124	5,172	5,243	5,265	24	0	0	5,289	37	(2)	0	5,324
Grand Total	11,755	11,934	12,107	12,225	47	(4)	0	12,268	103	(2)	0	12,369

BUDGET COMPARISON BY FUND - FY 2023 AND 2024

Board of County Commissioners

2022 Tentative Non-Exempt Valuation Countywide \$255,330,712,693

2023 Tentative Non-Exempt Valuation Countywide \$290,282,083,757

Fund	Fund Name	2023 Adopted				2024 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
0001	General Fund	4.7150	1,203,884,310	694,003,632	1,897,887,942	4.5000	1,306,269,377	819,939,624	2,126,209,001	2,157,248,097
	Operating Ad Valorem Tax Funds - Countywide	4.7150	1,203,884,310	694,003,632	1,897,887,942	4.5000	1,306,269,377	819,939,624	2,126,209,001	2,157,248,097
2525	28.7M GO 10 DS, Ref Part 25M Parks GO 03 & 05	0.0149	3,807,462	(127,462)	3,680,000	0.0066	1,917,246	(13,996)	1,903,250	
2532	28.0M GO 14 DS, Ref Part 50M Waterfront GO 06	0.0140	3,577,481	(123,081)	3,454,400	0.0122	3,544,001	(95,101)	3,448,900	
	Voted Debt Service Ad Valorem Tax - Countywide	0.0289	7,384,943	(250,543)	7,134,400	0.0188	5,461,247	(109,097)	5,352,150	
	Total Ad Valorem Tax Funds - Countywide	4.7439	1,211,269,253	693,753,089	1,905,022,342	4.5188	1,311,730,624	819,830,527	2,131,561,151	2,162,600,247
1001	HUD- Housing and Urban Development		0	231,804	231,804		0	577,586	577,586	
1003	Community Action Program		0	1,613,638	1,613,638		0	1,743,165	1,743,165	
1004	Farmworker Career Development Program (FCDP)		0	133,985	133,985		0	0	0	
1006	DOSS - Administration		0	12,929,264	12,929,264		0	17,093,992	17,093,992	
1009	Low Income Home Energy Assistance Program Fund		0	5,082,874	5,082,874		0	5,269,232	5,269,232	
1010	Ryan White Care Program		0	13,079,158	13,079,158		0	13,399,017	13,399,017	
1100	Affordable Housing Trust Fund (SHIP)		0	19,522,333	19,522,333		0	38,534,171	38,534,171	
1101	Housing & Community Devlpmt		0	9,587,960	9,587,960		0	12,791,704	12,791,704	
1103	Home Investmnt Partnership Act		0	13,242,203	13,242,203		0	17,049,110	17,049,110	
1109	Neighborhood Stabilization Program		0	8,364,433	8,364,433		0	9,200,668	9,200,668	
1112	Neighborhood Stabilization Program 2		0	4,858,566	4,858,566		0	5,862,379	5,862,379	
1113	Neighborhood Stabilization Program 3		0	2,083,099	2,083,099		0	2,503,976	2,503,976	
1114	Workforce Housing Trust Fund		0	11,586,195	11,586,195		0	11,304,788	11,304,788	
1116	Housing Initiative Fund		0	19,290,200	19,290,200		0	36,044,768	36,044,768	
1151	Low Enforcement Trust Fund		0	2,654,503	2,654,503		0	3,058,601	3,058,601	
1152	Sheriff's Grants		0	10,137,585	10,137,585		0	11,523,997	11,523,997	
1153	LETF - Federal Justice		0	1,495,997	1,495,997		0	2,218,963	2,218,963	
1154	LETF - Federal Treasury		0	180,478	180,478		0	195,339	195,339	
1200	Beautification Maintenance		0	1,930,768	1,930,768		0	1,990,157	1,990,157	
1201	County Transport Trust		0	56,133,636	56,133,636		0	61,336,434	61,336,434	
1203	Red Light Camera Fund		0	25,815	25,815		0	25,853	25,853	
1220	Natural Areas Stwrship Endwmnt		0	5,135,897	5,135,897		0	5,392,526	5,392,526	
1222	Ag Reserve Land Management		0	2,749,273	2,749,273		0	3,545,768	3,545,768	
1223	Environmental Enhance-Freshwtr		0	499,595	499,595		0	555,797	555,797	
1224	Environmental Enhance-Saltwtr		0	1,166,904	1,166,904		0	1,226,120	1,226,120	
1225	Environmental Enhance-Nonspec		0	4,470,357	4,470,357		0	4,762,698	4,762,698	

BUDGET COMPARISON BY FUND - FY 2023 AND 2024 Board of County Commissioners

2022 Tentative Non-Exempt Valuation Countywide \$255,330,712.693

2023 Tentative Non-Exempt Valuation Countywide \$290,282,083.757

Fund	Fund Name	2023 Adopted			2024 Tentative					
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1226	Natural Areas Fund		0	14,325,549	14,325,549		0	19,206,956	19,206,956	
1227	Pollution Recovery Trust Fund		0	794,256	794,256		0	651,876	651,876	
1229	FDEP Lake Worth Lagoon Ecosyst		0	923,368	923,368		0	1,353,907	1,353,907	
1230	Petroleum Storage Tank Program		0	561,331	561,331		0	805,434	805,434	
1231	Petrol Store Tank Compliance		0	660,152	660,152		0	663,337	663,337	
1232	Manatee Protection		0	8,016,923	8,016,923		0	10,391,476	10,391,476	
1261	Bond Waiver Program R89-1178		0	770,210	770,210		0	803,366	803,366	
1263	School Impact Fees Zone 1		0	21,551,592	21,551,592		0	27,089,742	27,089,742	
1321	Law Library		0	549,689	549,689		0	616,647	616,647	
1323	Criminal Justice Trust Fund		0	786,360	786,360		0	782,755	782,755	
1324	Local Requirements & Innovations Fund (F.S.29.004& 0082a2)		0	275,000	275,000		0	275,000	275,000	
1325	Legal Aid Programs Fund (F.S.29.008)		0	275,000	275,000		0	275,000	275,000	
1326	JAC Juvenile Programs Fund		0	275,000	275,000		0	275,000	275,000	
1327	Court Information Technology Fund (F.S. 28.2412e1)		0	7,455,641	7,455,641		0	6,721,069	6,721,069	
1340	Palm Tran Operations		0	131,359,102	131,359,102		0	134,820,617	134,820,617	139,039,913
1341	Palm Tran Grants		0	55,579,798	55,579,798		0	62,608,017	62,608,017	
1343	Palm Tran Vehicle Replacements		0	3,600,000	3,600,000		0	3,600,000	3,600,000	
1384	Golf Course Operations		0	16,970,884	16,970,884		0	21,257,558	21,257,558	
1401	OCR Special Projects and Initiatives		0	1,654,735	1,654,735		0	1,737,651	1,737,651	
1402	Nuisance Abatement		0	6,816,152	6,816,152		0	6,658,395	6,658,395	
1420	ACC Mobile Spay/Neuter Prgm		0	887,084	887,084		0	952,422	952,422	
1423	Victims Of Crime Emergency Support Fund		0	742,085	742,085		0	718,065	718,065	
1425	EMS Award-Grant Program		0	82,641	82,641		0	88,875	88,875	
1426	Public Safety Grants		0	2,261,834	2,261,834		0	1,716,213	1,716,213	
1427	Emergency Management		0	136,545	136,545		0	146,000	146,000	
1428	Em Preparedness & Assistance		0	402,487	402,487		0	407,496	407,496	
1429	Regulation Of Towing Business		0	691,743	691,743		0	810,731	810,731	
1430	Vehicle For Hire Ordinance		0	743,798	743,798		0	861,572	861,572	
1432	Moving Ordinance		0	196,743	196,743		0	199,053	199,053	
1434	Emergency Communications Number "E-911" FS365.172		0	16,581,840	16,581,840		0	17,773,813	17,773,813	
1435	E-911 Grant Fund		0	72,675	72,675		0	0	0	
1436	Justice Service Grant Fund		0	1,617,803	1,617,803		0	1,688,349	1,688,349	
1438	Urban Areas Security Initiative Grant		0	176,117	176,117		0	179,652	179,652	
1439	Radiological Emergency Preparedness-FPL		0	162,833	162,833		0	152,271	152,271	
1440	Highridge Activity Fund		0	47,808	47,808		0	52,119	52,119	
1450	TDC-Convention Center Oper		0	9,241,068	9,241,068		0	16,925,865	16,925,865	
1451	TDC-Film Commission		0	3,173,063	3,173,063		0	3,811,055	3,811,055	

BUDGET COMPARISON BY FUND - FY 2023 AND 2024

Board of County Commissioners

2022 Tentative Non-Exempt Valuation Countywide \$255,330,712.693

2023 Tentative Non-Exempt Valuation Countywide \$290,282,083.757

		2023 Adopted				2024 Tentative				
Fund	Fund Name	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1452	TDC-Special Projects		0	3,488,005	3,488,005		0	5,336,681	5,336,681	
1453	TDC-4th Cent Local Option Tax		0	27,910,352	27,910,352		0	33,558,580	33,558,580	
1454	TDC-Tourism		0	32,179,328	32,179,328		0	34,968,303	34,968,303	
1455	TDC-Cultural Arts		0	14,454,719	14,454,719		0	17,391,221	17,391,221	
1456	TDC-Beaches		0	10,938,725	10,938,725		0	11,225,240	11,225,240	
1457	TDC-Sports Commission		0	7,529,171	7,529,171		0	8,427,397	8,427,397	
1458	TDC-1st Cent Tourist Local Option Tax		0	21,196,764	21,196,764		0	31,268,824	31,268,824	
1470	Drug Abuse Trust Fund		0	262,817	262,817		0	262,494	262,494	
1480	Driver Ed Trust FS318.121		0	2,410,348	2,410,348		0	2,417,145	2,417,145	
1482	Cooperative Extension Rev fund		0	409,310	409,310		0	473,866	473,866	
1483	PBC Office of Inspector General (IG)		0	3,693,074	3,693,074		0	3,911,482	3,911,482	
1500	Crime Prevention Fund		0	989,172	989,172		0	858,519	858,519	
1501	Domestic Violence Fund		0	731,931	731,931		0	633,569	633,569	
1507	Criminal Justice Grant Fund		0	395,273	395,273		0	448,067	448,067	
1513	MacArthur Foundation's Safety and Justice Challenge \$1.4M		0	316,281	316,281		0	0	0	
1514	MacArthur Foundation's Safety and Justice Challenge \$875k		0	0	0		0	875,000	875,000	
1521	Public Affairs Replacement Frequency		0	44,235	44,235		0	117,617	117,617	
1522	C-51 Reservoir Phase II Cell 12 Grant		0	0	0		0	0	0	48,000,000
1523	C-51 Reservoir Phase II Cell 13 Grant		0	0	0		0	0	0	65,000,000
1539	Economic Development		0	5,886,916	5,886,916		0	6,071,974	6,071,974	
1540	HUD Loan Repayment Account		0	8,372,423	8,372,423		0	7,889,371	7,889,371	
1541	Energy Efficiency & Conserv Blk Grnt		0	355,135	355,135		0	414,211	414,211	
1543	USDA Intermediary Lending Loan Program		0	791,520	791,520		0	553,104	553,104	
1544	USEPA Revolving Loan Fund Program		0	801,673	801,673		0	796,598	796,598	
1545	Economic Development Incentives Fund		0	2,653,667	2,653,667		0	2,430,197	2,430,197	
2061	11.6M Note Payable 08 DS, ESL Jupiter		0	694,024	694,024		0	675,834	675,834	734,884
2072	13.1M NAV 13 DS, Max Planck3		0	1,101,930	1,101,930		0	1,097,150	1,097,150	
2074	27.8M NAV Tax 13 DS, Convention Center Hotel		0	683,032	683,032		0	678,469	678,469	
2076	68.M NAV 15 DS, Pub Imp Rev Bd, Conv Ctr Gar & Airport Ctr		0	4,397,506	4,397,506		0	4,399,781	4,399,781	
2077	18.8M NAV Public Imp Tax Rev Bond 15B DS, MAX Planck		0	2,150,400	2,150,400		0	2,146,346	2,146,346	
2078	65.360M NAV Pub Imp Tax Rev Bond 15C DS, Prof Sports Fac Pr		0	6,148,046	6,148,046		0	6,147,380	6,147,380	
2080	51.05M NAV Pub Imp Rev Bond, 21A DS, SOE		0	3,790,800	3,790,800		0	3,790,675	3,790,675	
2081	34.55M NAV Pub Imp Rev Bond 23A DS, Prof Sports Fac Proj		0	0	0		0	2,150,000	2,150,000	
2082	88.145M NAV Tax Pub Imp Rev Bond 23B DS RDJS Pro Fr Fac Proj		0	0	0		0	6,954,385	6,954,385	
2083	47.315M NAV Pub Imp Rev Bonds, 23C, DS, Var Fac Proj		0	0	0		0	3,779,104	3,779,104	
2523	11.5M NAV Tax 10 DS, Ref 11M Conv Hotel BAN 07		0	1,098,461	1,098,461		0	1,097,020	1,097,020	
2528	16.1M NAV 12 DS, Ref 16M 4 Pts BAN 09		0	1,249,454	1,249,454		0	1,235,178	1,235,178	

BUDGET COMPARISON BY FUND - FY 2023 AND 2024

Board of County Commissioners

2022 Tentative Non-Exempt Valuation Countywide \$255,330,712.693

2023 Tentative Non-Exempt Valuation Countywide \$290,282,083.757

Fund	Fund Name	2023 Adopted			2024 Tentative					
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
2533	72.4M NAV 14A DS, Ref 14M 06/2M 07A/5M 07B/98M 07C		0	8,941,775	8,941,775		0	8,941,525	8,941,525	
2534	63.64M Public Improvement Revenue Refunding Bonds, Srs. 2015		0	6,801,550	6,801,550		0	6,801,550	6,801,550	
2535	121.035M NAV 16 DS, Ref 141.45M 08 Jail Expand/Pub Bldg		0	9,714,250	9,714,250		0	9,711,750	9,711,750	
2536	22.5M NAV 18 DS, Ref NAV 11 Ocean Ave Bridge & Max Plank2		0	2,113,036	2,113,036		0	2,105,495	2,105,495	
2537	41.83M Tax NAV 2019A DS, Red 11 Conv Cntr Project		0	4,956,400	4,956,400		0	4,961,900	4,961,900	
2538	25.18M Tax NAV 2019B DS, Ref 13 Tax NAV Conv Cntr Hotel Proj		0	1,095,728	1,095,728		0	1,095,378	1,095,378	
2539	44.705M Tax NAV 21B DS, Ref 12 Tax NAV 3 Issues		0	18,898,625	18,898,625		0	12,346,448	12,346,448	
2540	69.235M Tax NAV 21C DS, Ref 15D Prof Sports Fac Proj		0	2,517,822	2,517,822		0	2,516,922	2,516,922	
3019	25.0M GO 03, Recreational & Cultural Facilities		0	363,204	363,204		0	252,547	252,547	
3020	25.0M GO 05, Recreational & Cultural Facilities		0	115,587	115,587		0	103,244	103,244	
3038	50.0M GO 06, Waterfront Access		0	932	932		0	2,578,927	2,578,927	
3053	176.5M NAV 08 CTF, Jail Expand/Pub Bldg		0	2,110,783	2,110,783		0	2,252,507	2,252,507	
3074	27.8M NAV Tax 13 CP, Convention Center Hotel		0	206,602	206,602		0	220,439	220,439	
3076	68M Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct		0	1,926,036	1,926,036		0	1,912,643	1,912,643	
3078	65.360M NAV Pub Imp Tax Rev Bond 15C CP, Prof Sports Fac Pr		0	914,421	914,421		0	975,515	975,515	
3079	56.645M NAV Pub Imp Rev Bonds, 15D CP, Prof Sports Fac Proj		0	664,798	664,798		0	708,687	708,687	
3080	51.05M NAV Pub Imp Rev Bonds, 21A, CP, SOE Bldg		0	58,268,460	58,268,460		0	36,325,470	36,325,470	
3081	34.55M NAV Pub Imp Rev Bonds, 23A, CP, RDJS Pro Fr Fac Proj		0	0	0		0	40,949,548	40,949,548	
3082	88.145M NAV Tax Pub Imp Rev Bond 23B CP RDJS Pro Fr Fac Proj		0	0	0		0	91,158,348	91,158,348	
3083	47.315M NAV Pub Imp Rev Bonds, 23C, CP, Var Fac Proj		0	0	0		0	56,674,341	56,674,341	
3500	Transportation Improvmt Fund		0	185,195,585	185,195,585		0	191,360,720	191,360,720	
3501	Road Impact Fee Zone 1		0	48,874,814	48,874,814		0	53,111,142	53,111,142	
3502	Road Impact Fee Zone 2		0	58,100,895	58,100,895		0	64,515,644	64,515,644	
3503	Road Impact Fee Zone 3		0	29,457,852	29,457,852		0	28,727,055	28,727,055	
3504	Road Impact Fee Zone 4		0	42,301,958	42,301,958		0	45,874,977	45,874,977	
3505	Road Impact Fee Zone 5		0	69,805,170	69,805,170		0	69,488,717	69,488,717	
3519	Northlake Blvd Agr W/Npbcid		0	429,873	429,873		0	463,235	463,235	
3523	Proportionate Share Trust Fund-Briger		0	22,875,855	22,875,855		0	23,307,751	23,307,751	
3531	Impact Fee Assistance Program - Roads Zone 1		0	1,414,569	1,414,569		0	1,198,668	1,198,668	
3532	Impact Fee Assistance Program - Roads Zone 2		0	1,547,428	1,547,428		0	1,798,442	1,798,442	
3533	Impact Fee Assistance Program - Roads Zone 3		0	433,339	433,339		0	322,492	322,492	
3534	Impact Fee Assistance Program - Roads Zone 4		0	807,756	807,756		0	780,603	780,603	
3535	Impact Fee Assistance Program - Roads Zone 5		0	1,152,916	1,152,916		0	888,540	888,540	
3541	Proportionate Share Fund - Zone 1		0	1,372,505	1,372,505		0	48,058	48,058	
3542	Proportionate Share Fund - Zone 2		0	656,692	656,692		0	700,498	700,498	
3543	Proportionate Share Fund - Zone 3		0	43,409,926	43,409,926		0	51,308,200	51,308,200	
3544	Proportionate Share Fund - Zone 4		0	2,117,245	2,117,245		0	2,260,791	2,260,791	

BUDGET COMPARISON BY FUND - FY 2023 AND 2024

Board of County Commissioners

2022 Tentative Non-Exempt Valuation Countywide \$255,330,712,693

2023 Tentative Non-Exempt Valuation Countywide \$290,282,083,757

Fund	Fund Name	2023 Adopted			2024 Tentative					
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
3545	Proportionate Share Fund - Zone 5		0	12,806,027	12,806,027		0	18,137,085	18,137,085	
3600	Park Improvemt Fund		0	18,763,943	18,763,943		0	41,232,441	41,232,441	
3601	Park Impact Fees Z-1		0	4,310,946	4,310,946		0	6,080,287	6,080,287	
3602	Park Impact Fees Z-2		0	9,424,302	9,424,302		0	11,794,753	11,794,753	
3603	Park Impact Fees Z-3		0	11,001,462	11,001,462		0	10,263,027	10,263,027	
3604	Florida Boating Improvement Program		0	2,798,234	2,798,234		0	2,885,367	2,885,367	
3605	Golf Course Capital		0	0	7,006,727		0	9,246,222	9,246,222	
3621	Impact Fee Assistance Program - Parks Zone 1		0	113,109	113,109		0	89,445	89,445	
3622	Impact Fee Assistance Program - Parks Zone 2		0	167,334	167,334		0	208,577	208,577	
3623	Impact Fee Assistance Program - Parks Zone 3		0	151,096	151,096		0	125,132	125,132	
3650	Unit 11 Acquisition/Enhancement		0	835,013	835,013		0	897,843	897,843	
3651	South Lox Sl Wetland Restoratin		0	319,568	319,568		0	341,882	341,882	
3652	Beach Improvement		0	50,485,743	50,485,743		0	65,678,109	65,678,109	
3653	South Lake Worth Inlet		0	378,789	378,789		0	300,047	300,047	
3654	Environmental Resources Capital Projects		0	2,397,936	2,397,936		0	3,700,703	3,700,703	
3800	Pud Civic Site Cash Out		0	3,213,733	3,213,733		0	3,987,140	3,987,140	
3801	RR&I for 800 Mhz Sys		0	32,261,747	32,261,747		0	34,769,828	34,769,828	
3803	Law Enfc/Impact Fees Z2 Rd Patl		0	5,071,175	5,071,175		0	5,814,102	5,814,102	
3804	Public Building Impr Fund		0	114,194,801	114,194,801		0	139,798,184	139,798,184	
3805	Public Building Impact Fees		0	12,067,795	12,067,795		0	14,357,151	14,357,151	
3807	TDC- Bldg Renewal & Replacement		0	30,194,264	30,194,264		0	28,741,257	28,741,257	
3815	Impact Fee Assistance Program - Public Building		0	286,188	286,188		0	256,664	256,664	
3900	Capital Outlay		0	39,999,648	39,999,648		0	46,492,378	46,492,378	
3901	Information Technology Capital Improvements		0	24,365,834	24,365,834		0	34,815,858	34,815,858	
3905	E911 Carry Forward Capital		0	6,290,343	6,290,343		0	6,715,965	6,715,965	
3950	Local Government One-Cent Infrastructure Surtax		0	446,637,116	446,637,116		0	570,496,546	570,496,546	
4000	Wud Revenue		0	250,419,000	250,419,000		0	262,943,000	262,943,000	
4001	WUD Operation & Maintenance		0	221,613,000	221,613,000		0	231,424,631	231,424,631	
4010	Renewal & Replacement		0	1,000,000	1,000,000		0	1,000,000	1,000,000	
4011	Capital Improvements		0	408,280,147	408,280,147		0	407,092,712	407,092,712	
4012	Connection Charge Account		0	11,603,000	11,603,000		0	12,398,000	12,398,000	
4013	Special Assessment Prigm Wud		0	1,236,000	1,236,000		0	1,136,000	1,136,000	
4015	WUD FPL Reclaimed Water Renewal & Replacement		0	6,166,453	6,166,453		0	6,688,562	6,688,562	
4034	Debt Service Reserve Wud All		0	3,506,825	3,506,825		0	3,506,825	3,506,825	
4043	WUD FPL Debt Service Coverage Fund		0	1,407,506	1,407,506		0	1,741,135	1,741,135	
4044	GUA Debt Service		0	725,000	725,000		0	729,000	729,000	
4047	Debt Service WUD 2013 Ref		0	3,923,000	3,923,000		0	0	0	

BUDGET COMPARISON BY FUND - FY 2023 AND 2024
Board of County Commissioners

2022 Tentative Non-Exempt Valuation Countywide \$255,330,712,693

2023 Tentative Non-Exempt Valuation Countywide \$290,282,083,757

Fund	Fund Name	2023 Adopted				2024 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
4048	WUD 26.9M Water & Sewer Refunding Series 2015		0	916,000	916,000		0	916,000	916,000	
4049	WUD 44.105M Water & Sewer Rev Ref 2019 (FPL Reclaim Water)		0	2,676,000	2,676,000		0	2,707,000	2,707,000	
4050	WUD 59M Water & Sewer Rev Ref 2020		0	2,584,000	2,584,000		0	6,538,000	6,538,000	
4100	Airport Operations		0	177,461,724	177,461,724		0	195,688,596	195,688,596	
4110	Airport Capital Projects		0	7,996,683	7,996,683		0	11,886,019	11,886,019	
4111	Airports Imp & Dev Fund		0	187,285,160	187,285,160		0	217,226,377	217,226,377	
4112	Airprt Passenger Facility Chgs		0	59,861,451	59,861,451		0	71,025,226	71,025,226	
4113	Noise Abatement & Mitigation		0	854,856	854,856		0	1,004,109	1,004,109	
4114	Airports Restricted Assets Fd		0	1,230,533	1,230,533		0	1,280,056	1,280,056	
4139	Debt Serv 57M PBIA Rev Ref Bonds 2016		0	5,238,500	5,238,500		0	5,238,375	5,238,375	
5000	Fleet Management		0	95,388,532	95,388,532		0	79,626,241	79,626,241	
5010	Property & Casualty Insurance		0	28,470,818	28,470,818		0	34,524,083	34,524,083	
5011	Risk Management Fund		0	25,860,876	25,860,876		0	35,504,434	35,504,434	
5012	Employee Health Ins		0	105,843,287	105,843,287		0	97,925,970	97,925,970	92,724,326
	Gross-Total Countywide Funds	4.7439	1,211,269,253	4,449,131,894	5,667,407,874	4.5188	1,311,730,624	5,204,320,533	6,516,051,157	6,677,466,684
	Less: Interfund Transfers		0	(664,501,648)	(664,501,648)		0	(722,638,498)	(722,638,498)	(724,528,005)
	Less: Interdepartmental Charges		0	(16,946,341)	(16,946,341)		0	(17,066,083)	(17,066,083)	
	Less: Internal Service Charges		0	(160,663,629)	(160,663,629)		0	(155,141,373)	(155,141,373)	
	Net-Total Countywide Funds	4.7439	1,211,269,253	3,607,020,276	4,825,296,256	4.5188	1,311,730,624	4,309,474,579	5,621,205,203	5,952,938,679

BUDGET COMPARISON BY FUND - FY 2023 AND 2024 Board of County Commissioners

2022 Tentative Non-Exempt Valuation Countywide \$255,330,712,693

2023 Tentative Non-Exempt Valuation Countywide \$290,282,083,757

Fund	Fund Name	2023 Adopted				2024 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1180	County Library	0.5491	73,805,405	12,986,121	86,791,526	0.5491	84,191,978	16,293,732	100,485,710	
1300	Fire/Rescue MSTU	3.4581	357,798,230	208,576,451	566,374,681	3.4581	408,080,983	227,219,949	635,300,932	
1301	Fire/Rescue Jupiter MSTU	1.8713	26,418,473	(227,396)	26,191,077	1.7879	28,378,279	(1,105,358)	27,272,921	
1303	Aviation Battalion		0	8,225,911	8,225,911		0	8,560,098	8,560,098	
1304	F/R Long-Term Disability Plan		0	8,234,469	8,234,469		0	7,842,473	7,842,473	
1305	MSBU-Hydrant Rental Boca Raton		0	358,046	358,046		0	342,190	342,190	
1306	MSBU-Hydrant Rental-Riviera Bch		0	54,640	54,640		0	63,486	63,486	
1400	MSTD - Building		0	58,039,806	58,039,806		0	66,425,338	66,425,338	
2524	19.5M GO 10 DS, Ref Part 30M Library GO 03	0.0166	2,231,232	(76,932)	2,154,300		0	0	0	
2531	11.8M GO 14 DS, Ref Part 22M Library GO 06	0.0124	1,666,704	(55,804)	1,610,900	0.0108	1,655,934	(47,284)	1,608,650	
3511	Unicorp Impr Fund		0	14,283,678	14,283,678		0	15,588,277	15,588,277	
3700	Fire Rescue Improvement		0	107,978,534	107,978,534		0	148,305,732	148,305,732	
3704	Fire Rescue Impact Fees		0	7,329,258	7,329,258		0	9,330,924	9,330,924	
3750	Library Improvement Fund		0	15,792,797	15,792,797		0	19,521,638	19,521,638	
3751	Library Expansion Prgm		0	56,626,748	56,626,748		0	69,186,431	69,186,431	
3752	Library Impact Fees		0	6,914,422	6,914,422		0	7,025,324	7,025,324	
3904	Building Capital Projects		0	75,986,864	75,986,864		0	78,713,084	78,713,084	
			461,920,044	581,027,613	1,042,947,657		522,307,174	673,266,034	1,195,573,208	1,195,573,208
	Less: Interfund Transfers			(85,693,760)	(85,693,760)			(87,592,283)	(87,592,283)	
	Less: Interdepartmental Charges			(8,287,589)	(8,287,589)			(8,546,214)	(8,546,214)	
			461,920,044	487,046,264	948,966,308		522,307,174	577,127,537	1,099,434,711	1,099,434,711
	Net-Total Countywide Funds & Dependent Districts		1,673,189,297	4,094,066,540	5,774,262,564		1,834,037,798	4,886,602,116	6,720,639,914	6,880,165,934
	Gross-Total All Funds		1,673,189,297	5,030,159,507	6,710,355,531		1,834,037,798	5,877,586,567	7,711,624,365	7,873,039,892