



INTEROFFICE COMMUNICATION

TO: Sara Baxter, Mayor and Members of the Board of County Commissioners
FROM: Joseph Abruzzo, County Administrator
DATE: June 3, 2026
SUBJECT: FY 2027 Budget Proposal

Office of Financial Management & Budget

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Palm Beach County Board of County Commissioners

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County Administrator

Joseph Abruzzo

Attached, please find the FY 2027 budget proposal and supporting information based on the June 1st Property Value estimates received from the Property Appraiser. Our continuing goal is to produce a County budget that delivers necessary services, while minimizing Ad Valorem tax requirements. As you are aware, there is a State ballot initiative for the November 2026 election that will increase the homestead exemption for the FY 2028 budget and beyond. Should this initiative be approved by voters, it will have significant impacts to future budget years.

The countywide budget is being presented as unbalanced in the amount of \$42,411,337 at the maximum millage rate with a simple majority vote of 4.4393 mills. In order to achieve a balanced budget, Board of County Commissioners (BCC) direction is needed regarding the millage rate policy and the level of revenue enhancements and/or expense reductions the BCC wishes to pursue.

The proposed millage rate will generate approximately \$1.624 billion in property taxes, \$80.3 million (5.2%) over the current year. Property taxes make up approximately 63.6% of total revenues within the General Fund. The following items are included in this proposed budget:

- Proposed pay increase (3% COLA/1-3% Merit) \$ 15.0 million
Base Budget Reduction (no service impacts) (\$22.2 million)
Budget Reduction Scenarios (\$13.1 million)
Supplemental Additions \$ 7.2 million
Departmental Revenue Enhancements (\$10.2 million)

Constitutional Officers/Other Increases

- PBSO Net Increase \$93.2 million
Supervisor of Elections Net increase \$ 0.7 million
Clerk and Comptroller Net Increase \$ 3.9 million
Property Appraiser Net Increase \$ 1.2 million
Tax Collector Net Increase (estimated) \$ 0.8 million
CRA Contributions \$ 5.6 million

Strategic Priorities

The proposed budget supports Palm Beach County's strategic priorities as set by the BCC at its February 2026 workshop: Economic Development, Environmental Protection, Infrastructure, Public Safety, Housing Development, Unsheltered Residents, and Substance Use and Behavioral Disorders. Departments submitted a total of \$36.2 million in supplemental budget requests, and each request was reviewed as they relate to these strategic priorities, regardless of funding source. Total approved supplemental budget requests were \$34 million, \$7.2 million were General Fund Ad Valorem funded, and the remainder of the \$26.8 million in approved supplemental requests coming from Fire Rescue and Airports.

Other Revenues

We reviewed actual results for other General Fund Major Revenues, and current estimates show that overall, General Fund Major Revenues are now projected to increase \$12.7 million or 4.2% from FY 2026 budgeted amounts.

BCC Department revenues are increasing \$5.3 million over the current year, including proposed revenue enhancements being presented for BCC discussion. This budget includes adding beach parking at all County beaches for \$8.9 million.

Fund Balance increased \$22 million compared to FY 2026 Adopted Budget, and is estimated to be \$502.3 million, however this is below the current modified budget for FY 2026 of \$540.7 million. This means we are using a portion of fund balance in the FY 2026 Budget.

Expenses

Base Budget Reductions – BCC General Fund departmental base budget expenses were analyzed and reduced based on prior years' results. Included in this budget is \$22.2 million in base budget reductions. These reductions were developed based on historical expenditure patterns and are not expected to materially impact current service levels. The base reductions also include the elimination of 19 vacant positions. The base budget reductions are offset by \$33.3 million in base budget increases for proposed pay increases (\$15 million) and other contractual obligations already approved by the BCC.

Budget Reduction Scenarios – Also included in this budget is \$13.1 million in proposed budget reductions across BCC departments. These reductions include 10 additional vacant positions and five filled positions.

Supplemental Additions – In addition, included in this budget is \$1.9 million of supplemental increases for BCC departments.

Overall, BCC Ad Valorem funded departments decreased a net of 2.11% or \$11.2 million from FY 2026 amounts. This decrease is inclusive of all of the above expense increases and reductions and revenue enhancements. All proposed reductions and supplemental requests are included for discussion and direction.

In addition, expense increases in the General Fund also include the Constitutional Officers as follows:

•	PBSO Net Increase	\$93.2 million	9.53%
•	Supervisor of Elections Net Increase	\$ 0.7 million	2.20%
•	Clerk and Comptroller Net Increase	\$ 3.9 million	18.59%
•	Property Appraiser Net Increase	\$ 1.2 million	4.67%
•	Tax Collector Net Increase (estimated)	\$ 0.8 million	3.08%

The Sheriff's full budget request is included in this budget proposal, however the net increase of \$93.2 million is greater than the increase received in property tax revenue of \$80.3 million. The Sheriff's requested increase is one of the primary factors contributing to the imbalance within the proposed budget.

Also included in this budget is \$5.3 million of supplemental increases for other agencies that are funded by the General Fund (i.e. Health Department, Value Adjustment Board, Judicial, and other Constitutional Officers). These increases are required to be funded by the County and are detailed in the pages in this packet.

Lastly, CRA Contributions are increasing \$5.6 million (6.72%) over FY 2026 amounts to \$89.6 million.

Supplemental/Position Funding

Included in the proposed budget are BCC Department General Fund Ad Valorem funded budget reduction scenarios of \$13.1 million and supplemental operating budget requests for increases of \$1.9 million. A detailed list of budget reductions and supplemental funding requests can be found starting on page 19 of this packet. This list includes all requested supplemental funding and funding reduction proposals and details how much of each request is included in this proposed budget. Some of the supplemental requests include the addition of positions. A total of 140 new BCC positions, 11 of which are General Fund Ad Valorem (GF AV) supported, are included in the proposed budget. The other positions included in the proposed budget are primarily in Fire Rescue (124 + 5 GF AV) and Airports (5). In addition, this budget includes the reduction of 34 positions. Of those positions, 19 vacant positions

were eliminated from the base budget and 15 positions are included for discussion (10 vacant, 5 filled). The Position Analysis by department can be found on page 11 of this packet. ***In order to submit a budget that lowers the tax rate, many Department requests were not included in the proposed budget.***

Capital Funding

The proposed budget also includes new capital funding of \$124.0 million, primarily for R&R projects. This amount is flat with the request for the current year. In addition to this, Palm Tran vehicle replacement is \$3.6 million for a total capital amount of \$127.6 million. The Summary of FY 2027 Capital Projects starts on page 108 of this packet. This level of funding is consistent with BCC direction to maintain capital in the future. Additional capital requests that are not Ad Valorem funded are also included in the capital section of this packet.

Reserves

Overall, General Fund Reserves have increased to \$394.5 million from the FY 2026 Adopted Budget of \$372.3 million. When compared to the Current Reserve Budget after the FY 2026 mid-year budget amendment of \$417.8 million, the reduction is \$23.4 million. This is consistent with the reduction we are seeing in fund balance. These reserves represent 15.2% of the gross General Fund budget, which is an increase from the current year, and in compliance with the County's current reserve policy. Our level of reserves is an important factor in the evaluation of the County's financial strength and to maintain our AAA bond rating. The Government Finance Officers Association recommends the following:

"If fund balance falls below a government's policy level, then it is important to have a solid plan to replenish fund balance levels. Rating agencies consider the government's fund balance policy, history of use of fund balance, and policy and practice of replenishment of fund balance when assigning ratings. Thus, a well-developed and transparent strategy to replenish fund balance may reduce the cost of borrowing."

For the past several years, we have been attempting to bring our fund balance in line with other Florida Counties that also have AAA bond ratings. The average fund balance as a percentage of revenues for Florida AAA rated counties for the period ending September 30, 2025 is 39.3%. The County's Fund balance hit a high of 30.4% of revenues as of September 30, 2023 and has dropped to 28.2% for FY 2025. This percentage is estimated to drop further to 26.4% for FY 2027 based on the proposed budget. Continued reductions in reserve levels may increase pressure on factors considered in maintaining the County's AAA bond rating. The July 1st property values usually net 0.5% over June 1 values. Based on this year's values, an additional \$7-8 million in revenues could be received and added to reserves.

Dependent Districts Budgets

The Library Budget is balanced at the current rollback millage rate of 0.5236. The Fire Rescue Budget is balanced at the current millage rate of 3.4581. There is no longer a millage rate for Jupiter, as operations will be transitioned to the Town of Jupiter at the end of FY 2026.

Conclusion and Next Steps

The FY 2027 proposed budget reflects difficult decisions and incorporates significant expense reductions, revenue enhancements, and operational reviews while continuing to support the BCC's strategic priorities and maintain financial stability. However, additional decisions are necessary in order to achieve a balanced budget. Staff is requesting BCC direction regarding the desired millage rate, revenue options, and expense reductions necessary to finalize the FY 2027 budget. Staff remains committed to working collaboratively with the BCC throughout the budget process to develop a financially sustainable budget that maintains essential services while reflecting BCC priorities.

Thank you.

c. Management Team
Department Heads
Constitutional Officers
David Behar
Yvonne Wamsley
Lester Williams

**Board of County Commissioners
Budget Workshop
FY 2027 Proposed Budget
June 9, 2026**

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Roll Call

Prayer

Pledge of Allegiance

A. Overview of Proposed FY 2027 Budget

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B. Public Comment

C. Commissioner Comments

D. Adjourn

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

PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS

	FY 2026 Millage Rates	FY 2027 Rolled-Back Rate		FY 2027 Estimated Taxes		Estimated Increase or Decrease	
	Millage	Millage	Taxes	Millage	Taxes	Millage	% Inc / (Dec) From Rolled-Back Rate
Countywide ⁽²⁾	4.5000	4.2859	\$ 1,567,533,017	4.4393	\$ 1,623,637,818	0.1534	\$ 56,104,801 3.58 %
County Library District ⁽²⁾	0.5491	0.5236	100,682,844	0.5236	100,682,844	0.0000	- 0.00 %
Fire-Rescue MSTU	3.4581	3.3027	488,692,985	3.4581	511,687,169	0.1554	22,994,184 4.71 %
Jupiter Fire-Rescue MSTU	1.7251	0.0000	-	0.0000	-	0.0000	- 0.00 %
Aggregate Millage Rate ⁽³⁾	6.2862	5.9830	\$ 2,188,233,520	6.1136	\$ 2,236,007,831	0.1306	\$ 47,774,311 2.18 %
Total Taxes							

⁽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 2026 and FY 2027 as shown below:

	FY 2026	FY 2027
Countywide	0.0330	0.0211
County Library	<u>0.0000</u>	<u>0.0000</u>
Total	<u>0.0330</u>	<u>0.0211</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.

Ad Valorem Taxes and Millage Rates 2024 - 2027 Comparison

	Fiscal Year				2026 - 2027 Change	
	Adopted 2024	Adopted 2025	Adopted 2026	Proposed 2027	Amount	%
Countywide						
Taxes						
General	\$ 1,306,269,377	\$ 1,431,050,351	\$ 1,543,296,825	\$ 1,623,637,818	\$ 80,340,993	5.2%
Voted Debt	5,461,247	12,601,861	11,324,746	7,721,239	(3,603,507)	-31.8%
Total	<u>\$ 1,311,730,624</u>	<u>\$ 1,443,652,212</u>	<u>\$ 1,554,621,571</u>	<u>\$ 1,631,359,057</u>	<u>\$ 76,737,486</u>	4.9%
Millage Rate						
General	4.5000	4.5000	4.5000	4.4393		
Voted Debt	0.0188	0.0396	0.0330	0.0211		
Total	4.5188	4.5396	4.5330	4.4604		
Library						
Taxes						
General	\$ 84,191,978	\$ 92,144,114	\$ 99,430,532	\$ 100,682,844	\$ 1,252,312	1.3%
Voted Debt	1,655,934	1,644,532	-	-	-	0.0%
Total	<u>\$ 85,847,912</u>	<u>\$ 93,788,646</u>	<u>\$ 99,430,532</u>	<u>\$ 100,682,844</u>	<u>\$ 1,252,312</u>	1.3%
Millage Rate						
General	0.5491	0.5491	0.5491	0.5236		
Voted Debt	0.0108	0.0098	-	-		
Total	0.5599	0.5589	0.5491	0.5236		
Main Fire Rescue MSTU						
Taxes						
General	\$ 408,080,983	\$ 446,252,965	\$ 481,256,113	\$ 511,687,169	\$ 30,431,056	6.3%
Millage Rate	3.4581	3.4581	3.4581	3.4581		
Jupiter Fire Rescue MSTU						
Taxes						
General	\$ 28,378,279	\$ 28,481,248	\$ 31,889,634	\$ -	\$ (31,889,634)	-100.0%
Millage Rate	1.7879	1.6488	1.7251	-		

BUDGET SUMMARY TOTAL COMPARISON FY 2026 Adopted to FY 2027 Proposed 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

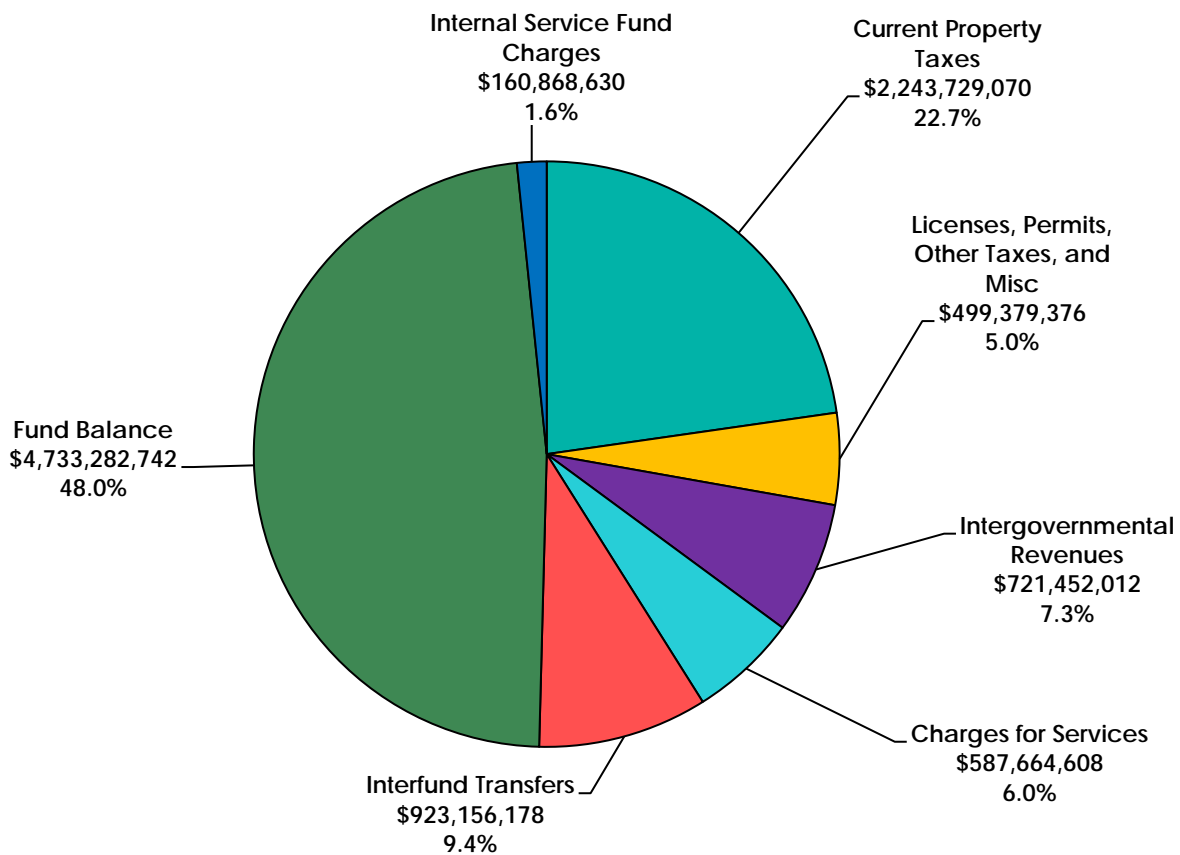
The Net Budget subtracts Internal Service Charges, transfers of money from one fund to another (Interfund Transfers), and payments from one department to another for services rendered from the total Gross Budget. These reductions from the total Gross Budget are considered double-counted because they do not represent money coming into the County budget as revenue or leaving the County budget as an 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 2026 Adopted Budget	FY 2027 Proposed Budget
Total Budget	\$9,606,627,411	\$9,869,532,616
Less: Internal Service Charges	(\$158,613,817)	(\$160,868,630)
Interfund Transfers	(\$968,010,758)	(\$923,156,178)
Interdepartmental Charges	(\$27,936,237)	(\$27,755,784)
Net Budget	<u>\$8,452,066,599</u>	<u>*\$8,757,752,024</u>
Budgeted Reserves	\$2,021,242,270	\$2,021,284,321
Budgeted Expenditures	\$6,430,824,329	\$6,778,879,040
Net Budget	<u>\$8,452,066,599</u>	<u>\$8,800,163,361</u>

*The FY 2027 proposed budget is out of balance by \$42,411,337.

Sources of Funds by Category

Total of All Funds **\$9,869,532,616**



County revenues come from many sources, of which Property Taxes represent only 22.7% of the total. Property Taxes represent 43.7% 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.

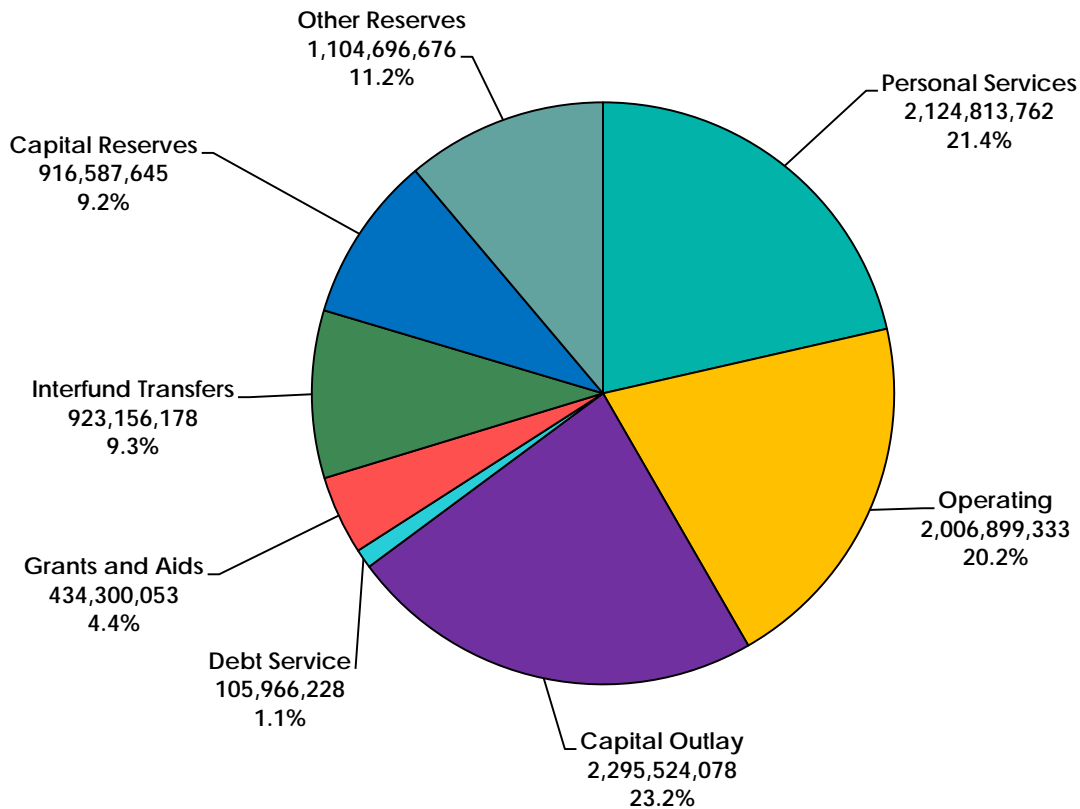
Interfund Transfers occur between funds. A transfer out of one fund is reflected as an expense, while the offsetting transfer into another fund appears as revenue.

Fund Balances represent carryover funds from the prior fiscal year and is 48.0% 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 **\$9,911,943,953**



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 (\$17,242,995) 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.

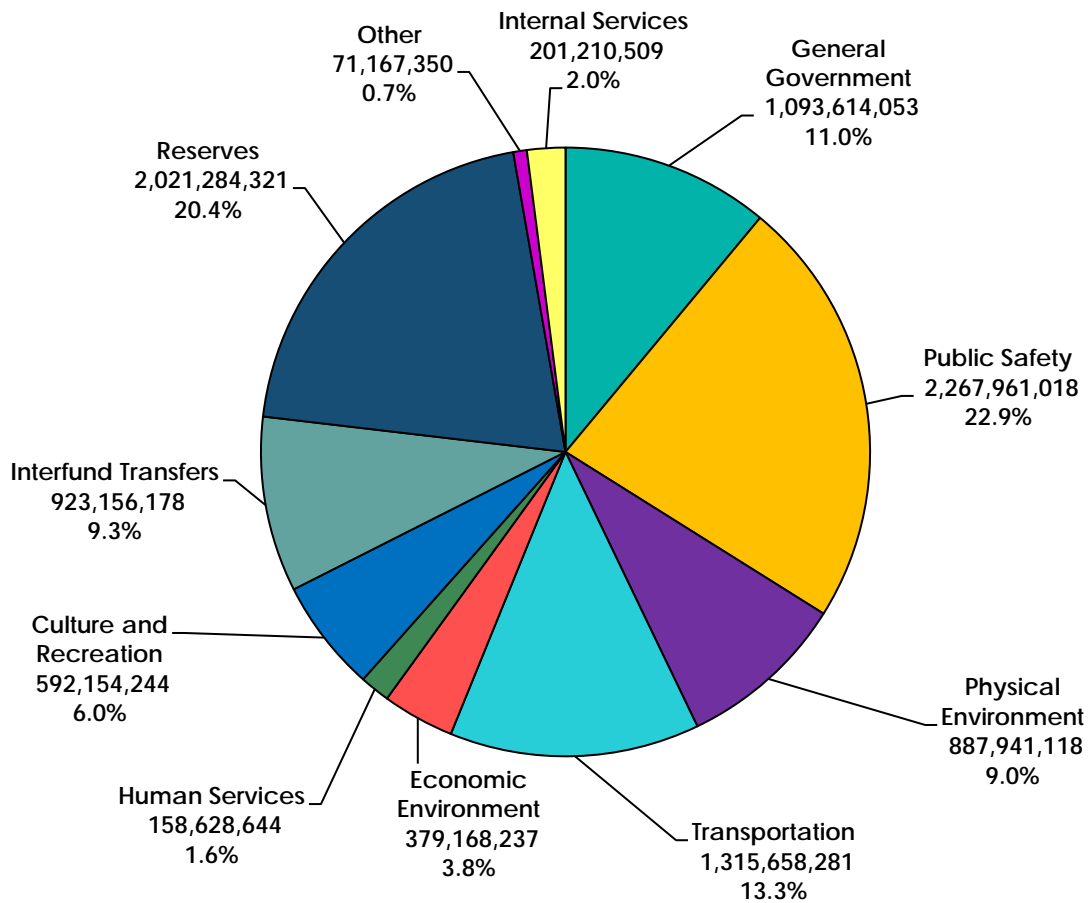
Interfund Transfers are amounts transferred from one fund to another to assist in financing the services of the recipient fund.

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 **\$9,911,943,953**



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 \$1,196,000,421 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.

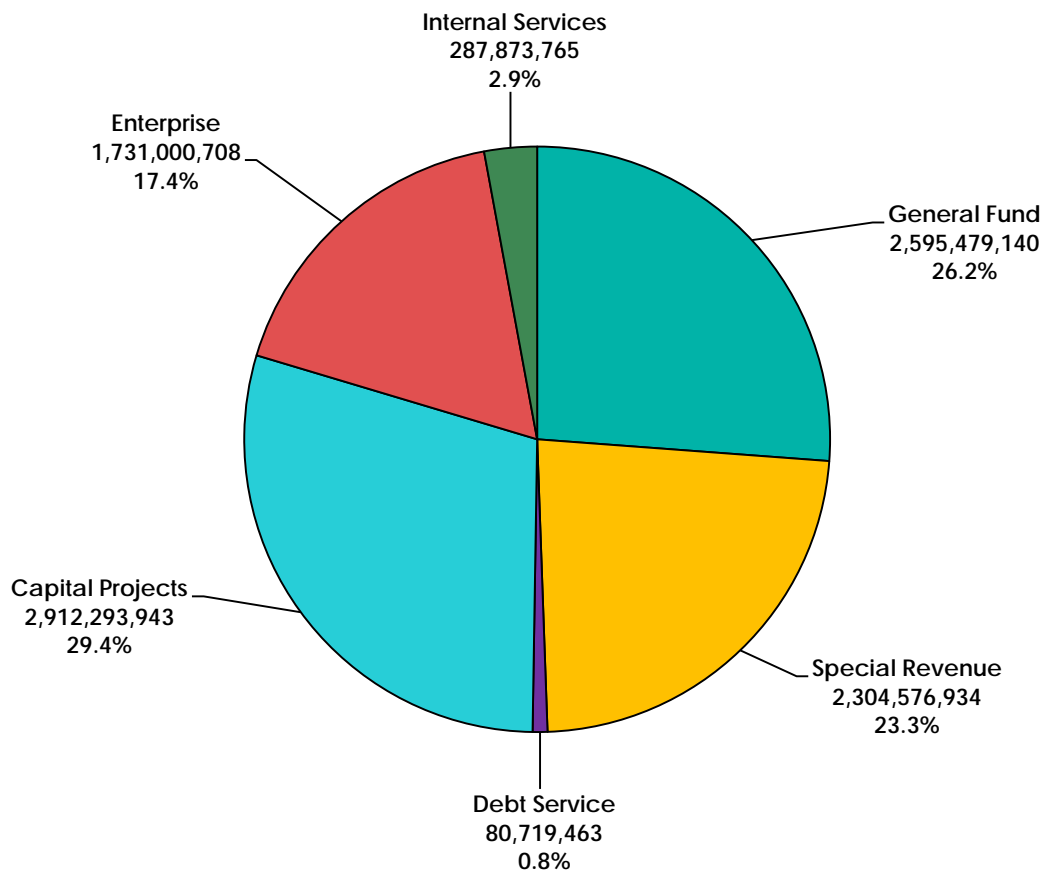
Internal Services are expenses incurred for services provided by one County agency to another.

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 **\$9,911,943,953**



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.

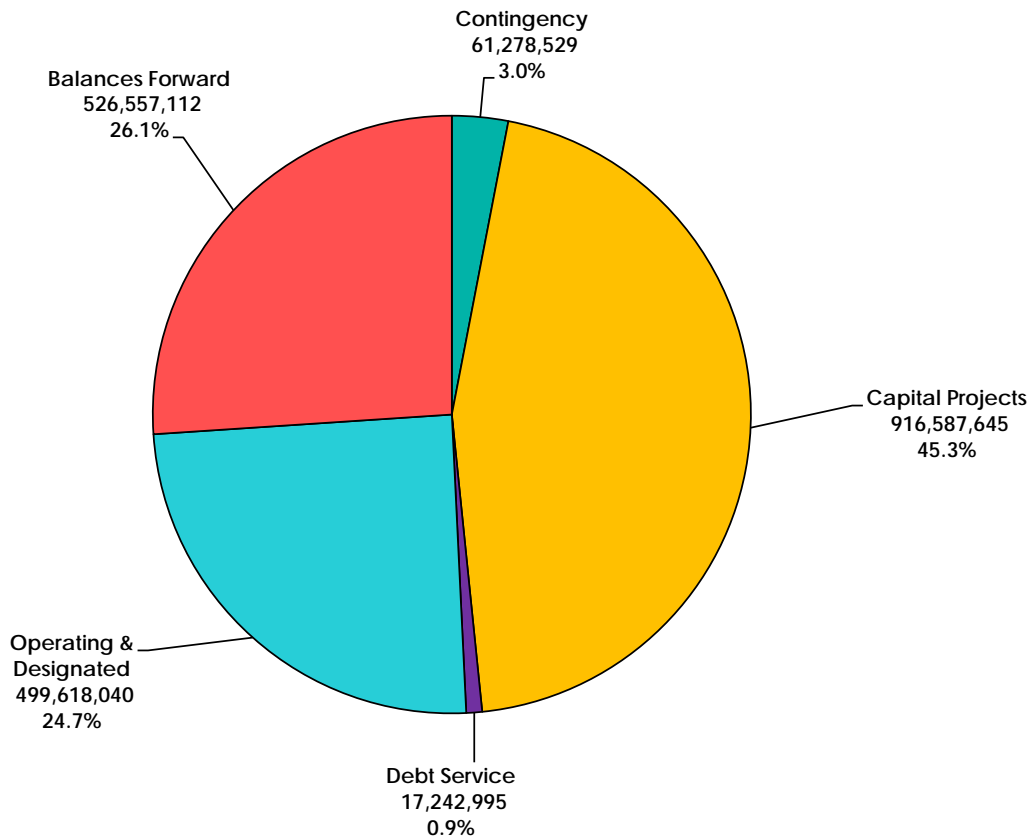
Capital Projects Funds account for the acquisition and construction of non-enterprise capital facilities.

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

\$2,021,284,321



	Contingency	Capital Projects	Debt Service	Operating & Designated	Balances Forward	Total FY 2027
General Fund (0001)	\$ 20,000,000	\$ -	\$ -	\$ -	\$ 374,453,262	\$ 394,453,262
Special Revenue Funds (1000-1999)	28,544,886	-	-	415,271,490	152,103,850	595,920,226
Debt Service Funds (2000-2999)	-	-	952,909	-	-	952,909
Capital Projects Funds (3000-3999)	-	720,292,680	4,607,453	-	-	724,900,133
Enterprise Funds (4000-4999)	12,733,643	196,294,965	11,682,633	-	-	220,711,241
Internal Service Funds (5000-5999)	-	-	-	84,346,550	-	84,346,550
Total FY 2027	\$ 61,278,529	\$ 916,587,645	\$ 17,242,995	\$ 499,618,040	\$ 526,557,112	\$ 2,021,284,321

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.

**PALM BEACH COUNTY, FLORIDA
SUMMARY OF DEPARTMENT REVENUES AND EXPENSES
FY 2027 BUDGET REQUEST**

	EXPENSES			REVENUES*			NET AD VALOREM	
	2026**	2027	Change	% Change	2026**	2027	Change	% Change
BCC Ad Valorem Funded Departments and Agencies								
Administration	3,889,790	4,695,736	805,946	20.72%	0	0	805,946	20.72%
Community Services	117,032,283	114,497,133	(2,535,150)	(2.17%)	77,384,744	78,488,265	(1,103,521)	1.43%
County Attorney	9,481,477	10,276,146	794,669	8.38%	2,200,000	2,213,620	13,620	0.62%
County Commission	5,252,127	5,295,427	43,300	0.82%	0	0	43,300	0.00%
County Commission - Security Services***	0	2,662,636	2,662,636	100.00%	0	0	2,662,636	100.00%
County Cooperative Extension	3,510,610	3,538,806	28,196	0.80%	421,450	440,327	18,877	4.48%
Engineering and Public Works	83,335,460	81,730,840	(1,604,620)	(1.93%)	19,408,940	19,337,347	(71,593)	(0.37%)
Environmental Resources Management	77,322,480	108,076,653	30,754,173	39.77%	55,721,084	86,307,169	30,586,085	54.89%
Facilities Development & Operations	47,357,220	44,577,141	(2,780,079)	(5.87%)	2,805,000	1,614,800	(1,190,200)	(42.43%)
Fire Rescue Dispatch/Drowning and Prevention	22,581,776	26,024,727	3,442,951	15.25%	0	0	3,442,951	15.25%
Housing and Economic Development	287,863,508	293,015,963	5,152,455	1.79%	268,735,400	283,035,058	14,299,658	5.32%
Human Resources	5,020,760	5,221,194	200,434	3.99%	0	0	200,434	3.99%
Intergovernmental Affairs & Community Engagement	1,288,177	1,357,946	69,769	5.42%	9,600	72,000	62,400	650.00%
Internal Auditor	1,705,113	1,773,049	67,936	3.98%	0	0	67,936	3.98%
Medical Examiner	7,700,877	7,923,454	222,577	2.89%	418,900	687,740	268,840	64.18%
Office of Community Revitalization	3,164,706	3,044,473	(120,233)	(3.80%)	1,429,228	1,322,071	(107,157)	(7.50%)
Office of Cost Compliance and Control	0	707,243	707,243	100.00%	0	0	707,243	100.00%
Office of Emergency Management	4,158,500	3,881,636	(276,864)	(6.66%)	1,123,600	861,709	(261,891)	(23.31%)
Office of Equal Opportunity	1,921,128	1,841,705	(79,423)	(4.13%)	379,375	46,875	(332,500)	(87.64%)
Office of Financial Management and Budget	5,257,649	5,342,009	84,360	1.60%	625,000	650,000	25,000	4.00%
Office of Technology and Innovation	51,248,285	51,613,583	365,298	0.71%	10,430,239	9,853,958	(576,281)	(5.53%)
Ombudsman and Strategic Planning	400,554	542,431	141,877	35.42%	0	0	141,877	35.42%
Palm Tran	290,998,295	309,907,187	18,908,892	6.50%	211,727,015	224,049,803	12,322,788	5.82%
Parks and Recreation	118,602,205	115,572,260	(3,029,945)	(2.55%)	47,002,570	56,583,357	9,580,787	20.38%
Planning and Zoning	26,385,057	26,112,423	(272,634)	(1.03%)	15,722,791	15,113,036	(609,755)	(3.88%)
Procurement	6,001,849	5,951,650	(50,199)	(0.84%)	1,610	0	(1,610)	(100.00%)
Public Affairs	8,269,868	7,972,514	(297,354)	(3.60%)	797,570	752,675	(44,895)	(5.63%)
Public Safety	75,890,650	73,043,290	(2,847,360)	(3.75%)	32,832,813	29,183,586	(3,649,227)	(11.11%)
Youth Services	12,915,871	12,623,111	(292,760)	(2.27%)	378,814	387,088	8,274	2.18%
BCC Ad Valorem Funded Departments and Agencies	1,278,556,275	1,328,822,366	50,266,091	3.93%	749,555,743	811,000,484	61,444,741	8.20%
BCC Non-Ad Valorem Departments								
Airports	158,175,733	145,570,185	(12,605,548)	(7.97%)	158,175,733	145,570,185	(12,605,548)	(7.97%)
Fleet Management	115,238,504	92,109,663	(23,128,841)	(20.07%)	115,238,504	92,109,663	(23,128,841)	(20.07%)
PZ&B - Building Division	72,441,467	72,366,436	(75,031)	(0.10%)	72,441,467	72,366,436	(75,031)	(0.10%)
Risk Management	199,792,826	195,764,102	(4,028,724)	(2.02%)	199,291,084	195,764,102	(3,526,982)	(1.77%)
Tourist Development Council	194,755,052	233,039,178	38,284,126	19.66%	194,755,052	233,039,178	38,284,126	19.66%
Water Utilities	243,896,848	237,319,447	(6,577,401)	(2.70%)	243,896,848	237,319,447	(6,577,401)	(2.70%)
BCC Non-Ad Valorem Departments	984,300,430	976,169,011	(8,131,419)	(0.83%)	983,798,688	976,169,011	(7,629,677)	(0.78%)

PALM BEACH COUNTY, FLORIDA
SUMMARY OF DEPARTMENT REVENUES AND EXPENSES
FY 2027 BUDGET REQUEST

	EXPENSES			REVENUES*			NET AD VALOREM	
	2026**	2027	Change	% Change	2026**	2027	Change	% Change
Dependent Districts								
Library	121,021,978	126,402,381	5,380,403	4.45%	21,591,446	25,719,537	4,128,091	19.12%
Fire Rescue - Main MSTU	800,577,402	824,684,257	24,106,855	3.01%	319,321,289	312,997,088	(6,324,201)	(1.98%)
Fire Rescue - Jupiter MSTU	30,827,578	496,585	(30,330,993)	(98.39%)	(1,062,056)	496,585	1,558,641	146.76%
Dependent Districts	952,426,958	951,583,223	(843,735)	(0.09%)	339,850,679	339,213,210	(637,469)	(0.19%)
Other								
Commission on Ethics	1,103,724	1,142,061	38,337	3.47%	0	0	0	0.00%
Community Based Agencies	6,601,679	7,195,375	593,696	8.99%	739,613	2,295,535	1,555,922	210.37%
Community Redevelopment Agencies	83,949,610	89,587,789	5,638,179	6.72%	0	0	0	0.00%
Financially Assisted Agencies	14,214,233	13,504,233	(710,000)	(4.99%)	0	0	0	0.00%
General Government	30,744,701	30,371,918	(372,783)	(1.21%)	100,000	100,000	0	0.00%
General Government - Indirect Cost Centers	(23,811,622)	(26,445,823)	(2,634,201)	(11.06%)	0	0	0	0.00%
Health Department	2,587,876	2,629,876	42,000	1.62%	0	0	0	0.00%
Office of Inspector General	4,801,751	4,864,146	62,395	1.30%	1,245,156	1,201,242	(43,914)	(3.53%)
Other County Funded Programs	22,624,740	22,772,500	147,760	0.65%	0	0	0	0.00%
Value Adjustment Board	1,494,750	1,748,349	253,599	16.97%	394,584	394,584	0	0.00%
Other	144,311,442	147,370,424	3,058,982	2.12%	2,479,353	3,991,361	1,512,008	60.98%
Judicial								
Court Administration	3,127,903	3,194,367	66,464	2.12%	316,195	324,000	7,805	2.47%
Court Related Information Technology	8,033,041	9,728,878	1,695,837	21.11%	1,995,000	1,995,000	0	0.00%
Law Library	675,532	656,298	(19,234)	(2.85%)	293,550	293,835	285	0.10%
Public Defender	240,289	233,524	(6,765)	(2.82%)	0	0	0	0.00%
State Attorney	468,930	449,089	(19,841)	(4.23%)	0	0	0	0.00%
Judicial	12,545,695	14,262,156	1,716,461	13.68%	2,604,745	2,612,835	8,090	0.31%
Constitutional Officers								
Clerk of the Circuit Court and Comptroller	20,869,344	24,749,795	3,880,451	18.59%	0	0	0	0.00%
Property Appraiser	25,138,350	26,312,230	1,173,880	4.67%	0	0	0	0.00%
Sheriff****	1,084,345,535	1,183,448,560	99,103,025	9.14%	106,349,459	112,208,660	5,859,201	5.51%
Sheriff Grants/Other	16,259,769	18,794,023	2,534,254	15.59%	15,709,769	18,244,023	2,534,254	16.13%
Supervisor of Elections	32,571,090	33,254,402	683,312	2.10%	1,500,000	1,500,000	0	0.00%
Tax Collector	25,289,135	26,067,541	778,406	3.08%	0	0	0	0.00%
Constitutional Officers	1,204,473,223	1,312,626,551	108,153,328	8.98%	123,559,228	131,952,683	8,393,455	6.79%
	4,576,614,023	4,730,833,731	154,219,708		2,201,848,436	2,264,939,584	63,091,148	
								91,128,560

* Revenues do not reflect Ad Valorem Revenues.

** For comparability purposes, the FY 2026 Adopted Budget figures presented have been adjusted to reflect organizational realignments implemented after adoption. As a result, FY 2026 amounts are presented on a basis consistent with the proposed FY 2027 organizational structure.

*** PISO contracted security services began in FY 2026.

**** FY 2026 budget includes carryforward of \$8,549,617.

POSITION SUMMARY BY DEPARTMENT

Department	Adopted	FY 2026 Mid Year Adj			Final	Proposed FY 2027			FY 2027
	FY 2026	Additions	Deletions	Transfers	FY 2026	Additions	Deletions	Transfers	
Board of County Commissioners									
Administration	12	0	0	6	18	0	0	0	18
Community Services	207	0	(1)	(1)	205	0	(2)	0	203
County Attorney	48	0	0	1	49	2	0	0	51
County Commission	28	0	0	0	28	0	0	0	28
County Cooperative Extension Services	31	0	0	0	31	0	0	0	31
Criminal Justice Commission	11	0	0	(11)	0	0	0	0	0
Engineering and Public Works	475	0	0	(1)	474	0	(3)	0	471
Environmental Resources Management	130	0	0	1	131	0	0	0	131
Facilities Development & Operations	358	0	0	(93)	265	1	(6)	0	260
Housing and Economic Development	78	0	0	0	78	0	0	0	78
Human Resources	37	0	0	2	39	0	0	0	39
Intergovernmental Affairs and Community Engagement	4	0	0	1	5	0	0	0	5
Internal Auditor	10	0	0	0	10	0	0	0	10
Medical Examiner	30	0	0	0	30	0	0	0	30
Office of Community Revitalization	7	0	0	0	7	0	0	0	7
Office of Cost Compliance and Control	0	4	0	0	4	0	0	0	4
Office of Emergency Management	0	0	0	28	28	0	0	0	28
Office of Equal Opportunity	13	0	0	0	13	0	(1)	0	12
Office of Financial Management and Budget	34	0	0	0	34	0	0	0	34
Office of Technology and Innovation	213	0	0	(3)	210	0	(8)	0	202
Ombudsman and Strategic Planning	2	0	0	1	3	0	0	0	3
Palm Tran	655	0	0	0	655	0	0	0	655
Parks and Recreation	635	0	0	(76)	559	0	(11)	0	548
Planning Zoning and Building - Planning and Zoning	158	0	0	(1)	157	2	(1)	0	158
Procurement	51	0	0	(2)	49	0	0	0	49
Public Affairs	49	0	0	(1)	48	0	0	0	48
Public Safety	276	0	(2)	75	349	0	0	0	349
Risk Management	30	0	0	1	31	0	0	0	31
Youth Services	91	0	0	(1)	90	0	(1)	0	89
Total BCC General Ad Valorem Funded	3,673	4	(3)	(74)	3,600	5	(33)	0	3,572
Other Departments and Agencies									
15th Judicial Circuit	44	0	0	0	44	1	0	0	45
Airports	183	0	0	0	183	5	0	0	188
Commission on Ethics	6	0	0	0	6	0	0	0	6
Fire Rescue	2,027	0	0	75	2,102	129	0	0	2,231
Fleet Management	64	0	0	0	64	0	0	0	64
Library	472	0	0	0	472	0	0	0	472
Office of Inspector General	30	0	0	0	30	0	(1)	0	29
Planning Zoning and Building - Building	229	0	0	0	229	0	0	0	229
Tourist Development Council	5	0	0	0	5	0	0	0	5
Water Utilities	645	0	0	(1)	644	0	0	0	644
Total Other Departments and Agencies	3,705	0	0	74	3,779	135	(1)	0	3,913
Total BCC	7,378	4	(3)	0	7,379	140	(34)	0	7,485
Constitutional Officers									
Clerk & Comptroller	154	0	0	0	154	0	(5)	0	149
Property Appraiser	228	0	0	0	228	0	(6)	0	222
Sheriff	4,563	17	0	0	4,580	27	0	0	4,607
Supervisor of Elections	86	0	0	0	86	5	0	0	91
Tax Collector	358	0	0	0	358	0	0	0	358
Total Constitutional Officers	5,389	17	0	0	5,406	32	(11)	0	5,427
Grand Total	12,767	21	(3)	0	12,785	172	(45)	0	12,912

BUDGET COMPARISON BY FUND - FY 2026 AND 2027
Board of County Commissioners

Tax Year 2025 Tentative Non-Exempt Valuation Countywide \$342,954,849,990

Tax Year 2026 Tentative Non-Exempt Valuation Countywide \$365,741,855,263

Fund	Fund Name	2026 Adopted			2027 Proposed				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
0001	General Fund	4.5000	1,543,296,825	927,196,042	2,470,492,867	4.4393	1,623,637,818	929,429,985	2,553,067,803
	Operating Ad Valorem Tax Funds - Countywide	4.5000	1,543,296,825	927,196,042	2,470,492,867	4.4393	1,623,637,818	929,429,985	2,553,067,803
2085	94.94M Tax GO Bond 24, Work/Afford/House	0.0229	7,858,687	(319,633)	7,539,054	0.0211	7,721,239	(180,622)	7,540,617
2532	28.0M GO 14 DS, Ref Part 50M Waterfront GO 06	0.0101	3,466,059	(14,309)	3,451,750	0.0000	0	0	0
	Voted Debt Service Ad Valorem Tax - Countywide	0.0330	11,324,746	(333,942)	10,990,804	0.0211	7,721,239	(180,622)	7,540,617
	Total Ad Valorem Tax Funds - Countywide	4.5330	1,554,621,571	926,862,100	2,481,483,671	4.4604	1,631,359,057	929,249,363	2,560,608,420
1001	HUD- Housing and Urban Development		0	1,028,862	1,028,862		0	1,756,094	1,756,094
1003	Community Action Program		0	1,960,154	1,960,154		0	1,727,964	1,727,964
1006	DOSS - Administration		0	16,156,311	16,156,311		0	16,408,978	16,408,978
1009	Low Income Home Energy Assistance Program Fund		0	4,845,213	4,845,213		0	1,153,207	1,153,207
1010	Ryan White Care Program		0	10,844,395	10,844,395		0	10,948,265	10,948,265
1013	Unified Homeless Grant		0	0	0		0	2,284,138	2,284,138
1100	Affordable Housing Trust Fund (SHIP)		0	29,867,998	29,867,998		0	32,080,756	32,080,756
1101	Housing and Economic Sustainability		0	12,699,569	12,699,569		0	11,814,989	11,814,989
1103	Home Investmnt Partnership Act		0	19,218,126	19,218,126		0	17,967,020	17,967,020
1109	Neighborhood Stabilization Program		0	6,150,971	6,150,971		0	6,272,133	6,272,133
1112	Neighborhood Stabilization Program 2		0	7,995,256	7,995,256		0	8,550,160	8,550,160
1113	Neighborhood Stabilization Program 3		0	3,470,004	3,470,004		0	3,752,284	3,752,284
1114	Workforce Housing Trust Fund		0	18,702,065	18,702,065		0	18,332,372	18,332,372
1116	Housing Initiative Fund		0	51,026,217	51,026,217		0	59,612,650	59,612,650
1117	Housing Bond Program		0	102,740,011	102,740,011		0	100,720,267	100,720,267
1118	Community Project Fund		0	2,250,000	2,250,000		0	2,250,000	2,250,000
1119	FHL Bank Atlanta-Heir		0	500,000	500,000		0	0	0
1151	Low Enforcement Trust Fund		0	3,009,636	3,009,636		0	4,803,202	4,803,202
1152	Sheriff's Grants		0	11,487,684	11,487,684		0	11,193,939	11,193,939
1153	LETIF - Federal Justice		0	615,400	615,400		0	1,156,183	1,156,183
1154	LETIF - Federal Treasury		0	597,049	597,049		0	1,090,699	1,090,699
1200	Beautification Maintenance		0	2,187,889	2,187,889		0	2,151,915	2,151,915
1201	County Transport Trust		0	67,728,613	67,728,613		0	65,450,577	65,450,577
1203	Red Light Camera Fund		0	30,705	30,705		0	31,465	31,465
1220	Natural Areas Stwdshp Endwmnt		0	5,515,625	5,515,625		0	5,067,451	5,067,451
1222	Ag Reserve Land Management		0	5,460,909	5,460,909		0	5,582,395	5,582,395

BUDGET COMPARISON BY FUND - FY 2026 AND 2027

Board of County Commissioners

Tax Year 2025 Tentative Non-Exempt Valuation Countywide \$342,954,849,990

Tax Year 2026 Tentative Non-Exempt Valuation Countywide \$365,741,855,263

Fund	Fund Name	2026 Adopted			2027 Proposed			
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue
1223	Environmental Enhance-Freshwtr		0	678,105	678,105	0	715,805	715,805
1224	Environmental Enhance-Saltwtr		0	1,546,571	1,546,571	0	1,654,653	1,654,653
1225	Environmental Enhance-Nonspec		0	5,206,985	5,206,985	0	5,815,400	5,815,400
1226	Natural Areas Fund		0	14,169,304	14,169,304	0	15,322,282	15,322,282
1227	Pollution Recovery Trust Fund		0	394,584	394,584	0	347,241	347,241
1229	FDEP Lake Worth Lagoon Ecosyst		0	4,827,021	4,827,021	0	3,446,299	3,446,299
1232	Mandatee Protection		0	4,886,515	4,886,515	0	6,576,826	6,576,826
1261	Bond Waiver Program R89-1178		0	915,773	915,773	0	947,564	947,564
1263	School Impact Fees Zone 1		0	29,541,296	29,541,296	0	35,785,520	35,785,520
1321	Law Library		0	675,532	675,532	0	656,298	656,298
1323	Criminal Justice Trust Fund		0	685,219	685,219	0	658,613	658,613
1324	Local Requirements & Innovatioons Fund (F.S.29.004& 0082a2)		0	240,000	240,000	0	240,000	240,000
1325	Legal Aid Programs Fund (F.S.29.008)		0	240,000	240,000	0	240,000	240,000
1326	JAC Juvenile Programs Fund		0	240,000	240,000	0	240,000	240,000
1327	Court Information Technology Fund (F.S. 28.2412e 1)		0	8,033,041	8,033,041	0	9,728,878	9,728,878
1340	Palm Tran Operations		0	180,937,620	180,937,620	0	175,919,662	175,919,662
1341	Palm Tran Grants		0	128,154,062	128,154,062	0	153,130,216	153,130,216
1343	Palm Tran Vehicle Replacements		0	3,600,000	3,600,000	0	3,600,000	3,600,000
1384	Golf Course Operations		0	32,929,418	32,929,418	0	34,266,481	34,266,481
1401	OCR Special Projects and Initiatives		0	1,944,228	1,944,228	0	1,751,071	1,751,071
1402	Nuisance Abatement		0	7,083,490	7,083,490	0	7,123,735	7,123,735
1420	ACC Mobile Spay/Neuter Prgm		0	1,483,274	1,483,274	0	1,358,722	1,358,722
1423	Victims Of Crime Emergency Support Fund		0	648,860	648,860	0	791,699	791,699
1425	EMS Award-Grant Program		0	9,552	9,552	0	0	0
1426	Public Safety Grants		0	2,125,679	2,125,679	0	2,085,674	2,085,674
1427	Emergency Management		0	122,270	122,270	0	111,939	111,939
1428	Em Preparedness & Assistance		0	434,878	434,878	0	353,451	353,451
1429	Regulation Of Towing Business		0	1,073,419	1,073,419	0	1,050,344	1,050,344
1430	Vehicle For Hire Ordinance		0	1,116,938	1,116,938	0	1,083,555	1,083,555
1432	Moving Ordinance		0	296,818	296,818	0	383,258	383,258
1434	Emergency Communications Number "E-911" FS365.172		0	21,238,803	21,238,803	0	17,911,170	17,911,170
1436	Justice Service Grant Fund		0	1,660,887	1,660,887	0	1,068,093	1,068,093
1438	Urban Areas Security Initiative Grant		0	293,108	293,108	0	3,534	3,534
1439	Radiological Emergency Preparedness-FPL		0	198,792	198,792	0	307,585	307,585
1440	Highridge Acitivity Fund		0	120,814	120,814	0	127,088	127,088
1450	TDC-Convention Center Oper		0	16,747,086	16,747,086	0	20,717,580	20,717,580

BUDGET COMPARISON BY FUND - FY 2026 AND 2027

Board of County Commissioners

Tax Year 2025 Tentative Non-Exempt Valuation Countywide \$342,954,849,990

Tax Year 2026 Tentative Non-Exempt Valuation Countywide \$365,741,855,263

Fund	Fund Name	2026 Adopted			2027 Proposed				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
1451	TDC-Film Commission		0	5,275,142	5,275,142		0	5,825,743	5,825,743
1452	TDC-Special Projects		0	7,841,134	7,841,134		0	8,712,130	8,712,130
1453	TDC-4th Cent Local Option Tax		0	43,551,812	43,551,812		0	52,955,746	52,955,746
1454	TDC-Tourism		0	37,917,596	37,917,596		0	40,559,436	40,559,436
1455	TDC-Cultural Arts		0	19,937,557	19,937,557		0	22,114,143	22,114,143
1456	TDC-Beaches		0	11,470,895	11,470,895		0	12,648,486	12,648,486
1457	TDC-Sports Commission		0	9,319,268	9,319,268		0	8,401,952	8,401,952
1458	TDC-1st Cent Tourist Local Option Tax		0	49,419,562	49,419,562		0	66,103,962	66,103,962
1470	Drug Abuse Trust Fund		0	283,132	283,132		0	259,404	259,404
1480	Driver Ed Trust FS318.121		0	2,415,946	2,415,946		0	2,215,367	2,215,367
1482	Cooperative Extension Rev fund		0	482,430	482,430		0	508,825	508,825
1483	PBC Office of Inspector General (IG)		0	4,801,751	4,801,751		0	4,864,146	4,864,146
1490	Opioid Settlement Fund		0	7,700,480	7,700,480		0	4,289,360	4,289,360
1491	Opioid Settlement Fund - Regional		0	39,942,903	39,942,903		0	46,698,204	46,698,204
1500	Crime Prevention Fund		0	1,096,648	1,096,648		0	1,010,277	1,010,277
1501	Domestic Violence Fund		0	653,419	653,419		0	796,445	796,445
1507	Criminal Justice Grant Fund		0	481,195	481,195		0	419,896	419,896
1514	MacArthur Foundation's Safety and Justice Challenge \$875k		0	126,636	126,636		0	0	0
1515	MacArthur Foundation's Safety and Justice Challenge \$234k		0	174,339	174,339		0	0	0
1521	Public Affairs Replacement Frequency		0	133,045	133,045		0	38,150	38,150
1522	C-51 Reservoir Phase II Cell 12 Grant		0	507,860	507,860		0	575,070	575,070
1523	C-51 Reservoir Phase II Cell 13 Grant		0	20,466,197	20,466,197		0	610,137	610,137
1524	C-51 Reservoir Phase II Pump Station Grant		0	0	0		0	47,975,022	47,975,022
1539	Economic Development		0	8,164,512	8,164,512		0	8,167,190	8,167,190
1540	HUD Loan Repayment Account		0	19,123,567	19,123,567		0	17,561,276	17,561,276
1541	Energy Efficiency & Consvr Blk Grnt		0	480,688	480,688		0	497,985	497,985
1543	USDA Intermediary Relending Loan Program		0	862,354	862,354		0	1,068,857	1,068,857
1544	USEPA Revolving Loan Fund Program		0	1,248,088	1,248,088		0	687,579	687,579
1545	Economic Development Incentives Fund		0	1,161,496	1,161,496		0	1,358,421	1,358,421
2061	11.6M Note Payable 08 DS, ESL Jupiter		0	662,359	662,359		0	636,534	636,534
2072	13.1M NAV 13 DS, Max Planck3		0	1,087,233	1,087,233		0	1,082,089	1,082,089
2076	68.M NAV 15 DS, Pub Imp Rev Bd, Conv Ctr Gar & Airport Ctr		0	4,382,581	4,382,581		0	4,380,182	4,380,182
2077	18.8M NAV Public Imp Tax Rev Bond 15B DS, MAX Planck		0	2,143,870	2,143,870		0	0	0
2078	65.360M NAV Pub Imp Tax Rev Bond 15C DS, Prof Sports Fac Pr		0	4,636,390	4,636,390		0	3,419,182	3,419,182
2080	51.05M NAV Pub Imp Rev Bond, 21A DS, SOE		0	3,792,050	3,792,050		0	3,793,050	3,793,050
2081	34.55M NAV Pub Imp Rev Bond 23A DS, Prof Sports Fac Proj		0	2,150,000	2,150,000		0	2,150,151	2,150,151

BUDGET COMPARISON BY FUND - FY 2026 AND 2027

Board of County Commissioners

Tax Year 2025 Tentative Non-Exempt Valuation Countywide \$342,954,849,990

Tax Year 2026 Tentative Non-Exempt Valuation Countywide \$365,741,855,263

Fund	Fund Name	2026 Adopted			2027 Proposed				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
2082	88.145M NAV Tax Pub Imp Rev Bond 23B DS RDJS Pro Fr Fac Proj		0	6,952,926	6,952,926		0	6,953,397	6,953,397
2083	47.315M NAV Pub Imp Rev Bonds, 23C, DS, Var Fac Proj		0	3,779,750	3,779,750		0	3,781,250	3,781,250
2084	34.55M NAV Pub Imp Rev Bonds, 23A, DSR, RDJS Pro Sp Fr Fac		0	911,099	911,099		0	952,909	952,909
2086	80.34M NAV Pub Imp Rev Bonds, 25, DS		0	7,513,750	7,513,750		0	6,246,875	6,246,875
2528	16.1M NAV 12 DS, Ref 16M 4 Pts BAN 09		0	1,206,082	1,206,082		0	1,191,260	1,191,260
2533	72.4M NAV 14A DS, Ref 14M 06/2M 07A/5M 07B/98M 07C		0	8,930,400	8,930,400		0	8,975,250	8,975,250
2534	63.64M Public Improvement Revenue Refunding Bonds, Srs. 2015		0	6,782,100	6,782,100		0	6,776,225	6,776,225
2535	121.035M NAV 16 DS, Ref 141.45M 08 Jail Expand/Pub Bldg		0	9,713,000	9,713,000		0	9,715,500	9,715,500
2536	22.5M NAV 18 DS, Ref NAV 11 Ocean Ave Bridge & Max Plank2		0	2,082,091	2,082,091		0	2,066,227	2,066,227
2537	41.83M Tax NAV 2019A DS, Red 11 Conv Cntr Project		0	4,957,700	4,957,700		0	4,958,000	4,958,000
2538	25.18M Tax NAV 2019B DS, Ref 13 Tax NAV Conv Cntr Hotel Proj		0	1,777,353	1,777,353		0	1,774,353	1,774,353
2540	69.235M Tax NAV 21C DS, Ref 15D Prof Sports Fac Proj		0	3,978,502	3,978,502		0	4,326,412	4,326,412
3019	25.0M GO 03, Recreational & Cultural Facilities		0	249,225	249,225		0	336,693	336,693
3020	25.0M GO 05, Recreational & Cultural Facilities		0	55,151	55,151		0	139,349	139,349
3038	50.0M GO 06, Waterfront Access		0	1,220,797	1,220,797		0	505,142	505,142
3074	27.8M NAV Tax 13 CP, Convention Center Hotel		0	242,150	242,150		0	248,640	248,640
3076	68M Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct		0	1,539,819	1,539,819		0	1,571,531	1,571,531
3080	51.05M NAV Pub Imp Rev Bonds, 21A, CP, SOE Bldg		0	1,088,958	1,088,958		0	0	0
3081	34.55M NAV Pub Imp Rev Bonds, 23A, CP, RDJS Pro Fr Fac Proj		0	36,189,789	36,189,789		0	6,839,627	6,839,627
3082	88.145M NAV Tax Pub Imp Rev Bond 23B CP RDJS Pro Fr Fac Proj		0	88,399,547	88,399,547		0	31,676,077	31,676,077
3083	47.315M NAV Pub Imp Rev Bonds, 23C, CP, Var Fac Proj		0	52,145,088	52,145,088		0	42,764,878	42,764,878
3086	80.34M NAV Pub Imp Rev Bonds, 25, CP, Var Cap Proj		0	90,862,715	90,862,715		0	95,321,590	95,321,590
3500	Transportation Improvmt Fund		0	300,056,825	300,056,825		0	336,305,712	336,305,712
3501	Road Impact Fee Zone 1		0	59,431,239	59,431,239		0	61,038,699	61,038,699
3502	Road Impact Fee Zone 2		0	76,278,048	76,278,048		0	73,706,348	73,706,348
3503	Road Impact Fee Zone 3		0	31,131,099	31,131,099		0	27,037,643	27,037,643
3504	Road Impact Fee Zone 4		0	40,758,358	40,758,358		0	40,197,583	40,197,583
3505	Road Impact Fee Zone 5		0	50,236,826	50,236,826		0	51,302,423	51,302,423
3519	Northlake Blvd Agr W/Npbcid		0	536,107	536,107		0	552,379	552,379
3523	Proportionate Share Trust Fund-Briger		0	24,067,288	24,067,288		0	24,304,693	24,304,693
3531	Impact Fee Assistance Program - Roads Zone 1		0	1,611,616	1,611,616		0	1,357,102	1,357,102
3532	Impact Fee Assistance Program - Roads Zone 2		0	2,372,924	2,372,924		0	2,757,158	2,757,158
3533	Impact Fee Assistance Program - Roads Zone 3		0	614,926	614,926		0	616,094	616,094
3534	Impact Fee Assistance Program - Roads Zone 4		0	1,469,438	1,469,438		0	1,732,903	1,732,903
3535	Impact Fee Assistance Program - Roads Zone 5		0	1,679,911	1,679,911		0	1,905,049	1,905,049
3541	Proportionate Share Fund - Zone 1		0	52,614	52,614		0	53,920	53,920

BUDGET COMPARISON BY FUND - FY 2026 AND 2027

Board of County Commissioners

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Tax Year 2026 Tentative Non-Exempt Valuation Countywide \$365,741,855,263

Fund	Fund Name	2026 Adopted			2027 Proposed				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
3542	Proportionate Share Fund - Zone 2		0	778,331	778,331		0	1,415,280	1,415,280
3543	Proportionate Share Fund - Zone 3		0	55,518,815	55,518,815		0	54,740,330	54,740,330
3544	Proportionate Share Fund - Zone 4		0	2,846,261	2,846,261		0	3,511,439	3,511,439
3545	Proportionate Share Fund - Zone 5		0	20,524,841	20,524,841		0	21,166,070	21,166,070
3600	Park Improvemt Fund		0	89,655,890	89,655,890		0	107,216,390	107,216,390
3601	Park Impact Fees Z-1		0	10,127,965	10,127,965		0	12,331,210	12,331,210
3602	Park Impact Fees Z-2		0	15,596,400	15,596,400		0	16,472,711	16,472,711
3603	Park Impact Fees Z-3		0	9,522,350	9,522,350		0	9,169,138	9,169,138
3604	Florida Boating Improvement Program		0	3,731,236	3,731,236		0	4,131,892	4,131,892
3605	Golf Course Capital		0	12,492,620	12,492,620		0	17,557,682	17,557,682
3621	Impact Fee Assistance Program - Parks Zone 1		0	162,182	162,182		0	175,189	175,189
3622	Impact Fee Assistance Program - Parks Zone 2		0	404,938	404,938		0	496,228	496,228
3623	Impact Fee Assistance Program - Parks Zone 3		0	235,455	235,455		0	322,482	322,482
3650	Unit 11 Acquisition/Enhancemnt		0	1,005,671	1,005,671		0	1,038,769	1,038,769
3651	South Lox Sl Wetland Restoratin		0	382,455	382,455		0	394,157	394,157
3652	Beach Improvement		0	80,800,398	80,800,398		0	102,382,968	102,382,968
3653	South Lake Worth Inlet		0	332,863	332,863		0	343,383	343,383
3654	Environmental Resources Capital Projects		0	2,918,120	2,918,120		0	1,315,246	1,315,246
3800	Pud Civic Site Cash Out		0	6,211,495	6,211,495		0	7,291,978	7,291,978
3801	RR&I for 800 Mhz Sys		0	44,507,648	44,507,648		0	43,046,367	43,046,367
3803	Law Enfc/Impct Fees Z2 Rd Patl		0	1,473,801	1,473,801		0	1,772,829	1,772,829
3804	Public Building Impr Fund		0	202,721,461	202,721,461		0	166,483,213	166,483,213
3805	Public Building Impact Fees		0	10,465,307	10,465,307		0	11,488,301	11,488,301
3807	TDC- Bldg Renewal & Replacement		0	37,343,808	37,343,808		0	43,490,928	43,490,928
3808	Fleet Capital Projects		0	2,658,564	2,658,564		0	4,874,855	4,874,855
3815	Impact Fee Assistance Program - Public Building		0	456,196	456,196		0	471,759	471,759
3900	Capital Outlay		0	98,882,253	98,882,253		0	168,872,042	168,872,042
3901	Information Technology Capital Improvements		0	44,411,511	44,411,511		0	47,701,521	47,701,521
3905	E911 Carry Forward Capital		0	7,424,246	7,424,246		0	7,656,653	7,656,653
3950	Local Government One-Cent Infrastructure Surfax		0	673,223,541	673,223,541		0	649,558,944	649,558,944
4000	Wud Revenue		0	298,881,000	298,881,000		0	307,584,347	307,584,347
4001	WUD Operation & Maintenance		0	243,896,848	243,896,848		0	237,319,447	237,319,447
4010	Renewal & Replacement		0	1,000,000	1,000,000		0	1,000,000	1,000,000
4011	Capital Improvements		0	505,004,106	505,004,106		0	574,487,711	574,487,711
4012	Connection Charge Account		0	12,398,000	12,398,000		0	11,176,000	11,176,000
4013	Special Assessment Prgrm Wud		0	1,136,000	1,136,000		0	887,000	887,000

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Board of County Commissioners

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Tax Year 2026 Tentative Non-Exempt Valuation Countywide \$365,741,855,263

Fund	Fund Name	2026 Adopted			2027 Proposed				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
4015	WUD FPL Reclaimed Water Renewal & Replacement		0	6,503,058	6,503,058		0	5,404,977	5,404,977
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	2,625,284	2,625,284		0	3,080,506	3,080,506
4044	GUA Debt Service		0	697,000	697,000		0	723,927	723,927
4048	WUD 26.9M Water & Sewer Refunding Series 2015		0	847,100	847,100		0	813,029	813,029
4049	WUD 44.105M Water & Sewer Rev Ref 2019 (FPL Reclaim Water)		0	2,825,470	2,825,470		0	2,857,680	2,857,680
4050	WUD 59M Water & Sewer Rev Ref 2020		0	6,458,500	6,458,500		0	6,412,978	6,412,978
4100	Airport Operations		0	158,175,733	158,175,733		0	145,570,185	145,570,185
4110	Airport Capital Projects		0	16,196,077	16,196,077		0	13,747,259	13,747,259
4111	Airports Imp & Dev Fund		0	275,673,192	275,673,192		0	236,072,702	236,072,702
4112	Airport Passenger Facility Chgs		0	56,550,316	56,550,316		0	58,866,365	58,866,365
4113	Noise Abatement & Mitigation		0	1,283,122	1,283,122		0	1,542,713	1,542,713
4114	Airports Restricted Assets Fd		0	1,362,269	1,362,269		0	1,346,399	1,346,399
4118	Cap Proj 24.19M PBIA Rev Imp Bonds Series 2024A		0	25,030,317	25,030,317		0	26,136,536	26,136,536
4119	Cap Proj 74.56M PBIA Rev Imp Bonds Series 2024B		0	66,072,663	66,072,663		0	71,091,801	71,091,801
4139	Debt Serv 57M PBIA Rev Ref Bonds 2016		0	5,164,925	5,164,925		0	5,227,750	5,227,750
4140	Debt Serv 24.19M PBIA Rev Imp Bonds Series 2024A		0	1,935,500	1,935,500		0	1,935,500	1,935,500
4141	DS Reserve 24.19M PBIA Rev Imp Bonds Series 2024A		0	1,933,197	1,933,197		0	2,002,773	2,002,773
4142	Debt Service 74.56M PBIA Rev Imp Bonds Series 2024B		0	6,036,763	6,036,763		0	6,033,263	6,033,263
4143	DS Reserve 74.56M PBIA Rev Imp Bonds Series 2024B		0	5,958,628	5,958,628		0	6,173,035	6,173,035
5000	Fleet Management		0	115,238,504	115,238,504		0	92,109,663	92,109,663
5010	Property & Casualty Insurance		0	31,912,312	31,912,312		0	31,734,044	31,734,044
5011	Risk Management Fund		0	41,436,423	41,436,423		0	29,211,491	29,211,491
5012	Employee Health Ins		0	125,942,349	125,942,349		0	134,818,567	134,818,567
			4.5330	1,554,621,571	6,480,718,153		4.4604	1,631,359,057	6,585,066,417
	Gross-Total Countywide Funds				8,035,339,724			8,216,425,474	
	Less: Interfund Transfers		0	(842,735,067)	(842,735,067)		0	(824,098,772)	(824,098,772)
	Less: Interdepartmental Charges		0	(17,800,156)	(17,800,156)		0	(16,752,086)	(16,752,086)
	Less: Internal Service Charges		0	(158,613,817)	(158,613,817)		0	(160,868,630)	(160,868,630)
			4.5330	1,554,621,571	5,461,569,113		4.4604	5,583,346,929	7,214,705,986
	Net-Total Countywide Funds				7,016,190,684				

BUDGET COMPARISON BY FUND - FY 2026 AND 2027
Board of County Commissioners

Tax Year 2025 Tentative Non-Exempt Valuation Countywide \$342,954,849,990

Tax Year 2026 Tentative Non-Exempt Valuation Countywide \$365,741,855,263

Fund	Fund Name	2026 Adopted				2027 Proposed			
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
1180	County Library	0.5491	99,430,532	21,591,446	121,021,978	0.5236	100,682,844	25,719,537	126,402,381
1300	Fire/Rescue MSTU	3.4581	481,256,113	316,525,316	797,781,429	3.4581	511,687,169	318,989,497	830,676,666
1301	Fire/Rescue Jupiter MSTU	1.7251	31,889,634	(1,062,056)	30,827,578	0.0000	0	496,585	496,585
1303	Aviation Battalion		0	10,146,677	10,146,677		0	11,788,563	11,788,563
1304	F/R Long-Term Disability Plan		0	7,669,863	7,669,863		0	7,838,888	7,838,888
1305	MSBU-Hydrant Rental Boca Raton		0	308,168	308,168		0	320,735	320,735
1306	MSBU-Hydrant Rental-Riviera Bch		0	83,640	83,640		0	84,132	84,132
1400	MSTD - Building		0	72,441,467	72,441,467		0	72,366,436	72,366,436
3511	Unicorp Impr Fund		0	17,654,705	17,654,705		0	18,478,838	18,478,838
3700	Fire Rescue Improvement		0	262,261,782	262,261,782		0	308,042,228	308,042,228
3704	Fire Rescue Impact Fees		0	8,395,325	8,395,325		0	8,909,352	8,909,352
3750	Library Improvement Fund		0	26,385,439	26,385,439		0	27,240,673	27,240,673
3751	Library Expansion Prgm		0	116,468,805	116,468,805		0	156,768,354	156,768,354
3752	Library Impact Fees		0	4,635,911	4,635,911		0	5,370,212	5,370,212
3904	Building Capital Projects		0	95,204,920	95,204,920		0	78,323,099	78,323,099
	Gross-Total Dependent Districts		612,576,279	958,711,408	1,571,287,687		612,370,013	1,040,737,129	1,653,107,142
	Less: Interfund Transfers			(125,275,691)	(125,275,691)			(99,057,406)	(99,057,406)
	Less: Interdepartmental Charges			(10,136,081)	(10,136,081)			(11,003,698)	(11,003,698)
	Net-Total Dependent Districts		612,576,279	823,299,636	1,435,875,915		612,370,013	930,676,025	1,543,046,038
	Net-Total Countywide Funds & Dependent Districts		2,167,197,850	6,284,868,749	8,452,066,599		2,243,729,070	6,514,022,954	8,757,752,024
	Gross-Total All Funds		2,167,197,850	7,439,429,561	9,606,627,411		2,243,729,070	7,625,803,546	9,869,532,616

**PALM BEACH COUNTY, FLORIDA
SUMMARY OF BCC DEPARTMENT BUDGET REDUCTIONS BY DEPARTMENT
FY 2027 BUDGET**

	FY 2026 NET AD VALOREM					CHANGES TO FY 2027 BASE BUDGET					FY 2027 PROPOSED BUDGET				
	Adopted	Transfers	Adjusted	Base Reductions	Additions	Base	\$ Change Base	% Change Base	Supplemental Requests	Reduction Scenarios	Revenue Enhancements	Proposed	\$ Change Proposed	% Change Proposed	
BCC Ad Valorem Funded Departments and Agencies															
Administration	3,889,790		3,889,790	0	805,946	4,695,736	805,946	20.72%	0	0	0	4,695,736	805,946	20.72%	
Community Services	39,647,539		39,647,539	(2,400,000)	277,487	37,525,026	(2,122,513)	(5.35%)	400,000	(1,916,158)	0	36,008,868	(3,638,671)	(9.18%)	
County Attorney	7,281,477		7,281,477	0	357,472	7,638,949	357,472	4.91%	423,577	0	0	8,062,526	781,049	10.73%	
County Commission	5,252,127		5,252,127	0	2,705,936	7,958,063	2,705,936	51.52%	0	0	0	7,958,063	2,705,936	51.52%	
County Cooperative Extension Services	3,089,160		3,089,160	(56,000)	144,319	3,177,479	88,319	2.86%	0	(79,000)	0	3,098,479	9,319	0.30%	
Criminal Justice Commission	1,241,185	(1,241,185)	0	0	0	0	0	0.00%	0	0	0	0	0	0.00%	
Engineering and Public Works	63,926,520		63,926,520	(3,648,280)	2,115,253	62,393,493	(1,533,027)	(2.40%)	0	0	0	62,393,493	(1,533,027)	(2.40%)	
Environmental Resources Management	21,601,396		21,601,396	(100,000)	768,088	22,269,484	668,088	3.09%	0	(500,000)	0	21,769,484	168,088	0.78%	
Facilities Development & Operations	60,162,587	(15,610,367)	44,552,220	(2,360,613)	770,734	42,962,341	(1,589,879)	(3.57%)	0	0	0	42,962,341	(1,589,879)	(3.57%)	
Fire Rescue Dispatch/Drowning and Prevention	15,412,375	7,169,401	22,581,776	0	3,175,004	25,756,780	3,175,004	14.06%	267,947	0	0	26,024,727	3,442,951	15.25%	
Housing and Economic Development	19,128,108		19,128,108	(180,617)	33,414	18,980,905	(147,203)	(0.77%)	0	(9,000,000)	0	9,980,905	(9,147,203)	(47.82%)	
Human Resources	5,020,760		5,020,760	(90,000)	256,434	5,187,194	166,434	3.31%	34,000	0	0	5,221,194	200,434	3.99%	
Intergovernmental Affairs & Community Engagement	1,278,577		1,278,577	0	43,369	1,321,946	43,369	3.39%	0	0	0	1,285,946	7,369	0.58%	
Internal Auditor	1,705,113		1,705,113	0	3,256	1,708,369	3,256	0.19%	64,680	0	0	1,773,049	67,936	3.98%	
Medical Examiner	7,281,977		7,281,977	(209,529)	163,266	7,235,714	(46,263)	(0.64%)	0	0	0	7,235,714	(46,263)	(0.64%)	
Office of Community Revitalization	1,735,478		1,735,478	(86,000)	72,924	1,722,402	(13,076)	(0.75%)	0	0	0	1,722,402	(13,076)	(0.75%)	
Office of Cost Compliance and Control	0		0	(2,773)	707,243	707,243	707,243	0.00%	0	0	0	707,243	707,243	0.00%	
Office of Emergency Management	3,034,900	3,034,900	3,034,900	(2,773)	3,032,127	3,032,127	(2,773)	(0.09%)	0	0	0	3,019,927	(14,973)	(0.49%)	
Office of Equal Opportunity	1,541,753		1,541,753	(94,600)	347,677	1,794,830	253,077	16.41%	0	0	0	1,794,830	253,077	16.41%	
Office of Financial Management and Budget	4,632,649		4,632,649	(63,085)	122,445	4,692,009	59,360	1.28%	0	0	0	4,692,009	59,360	1.28%	
Office of Technology and Innovation	40,818,046		40,818,046	(2,600,000)	801,579	41,359,625	541,579	1.33%	400,000	0	0	41,759,625	941,579	2.31%	
Ombudsman and Strategic Planning	400,554		400,554	0	141,877	542,431	141,877	35.42%	0	0	0	542,431	141,877	35.42%	
Palm Tran	79,271,280		79,271,280	(5,000,000)	11,586,104	85,857,384	6,586,104	8.31%	0	0	0	85,857,384	6,586,104	8.31%	
Parks and Recreation	78,769,036	(7,169,401)	71,599,635	(4,870,881)	1,673,623	68,402,377	(3,197,258)	(4.47%)	0	(551,887)	(8,861,587)	58,988,903	(12,610,732)	(17.61%)	
Planning and Zoning	10,662,266		10,662,266	(500,000)	719,753	10,882,019	219,753	2.06%	292,368	(175,000)	0	10,999,387	337,121	3.16%	
Procurement	6,000,239		6,000,239	(48,589)	0	5,951,650	(48,589)	(0.81%)	0	0	0	5,951,650	(48,589)	(0.81%)	
Public Affairs	7,472,298		7,472,298	(158,959)	0	7,313,339	(158,959)	(2.13%)	0	(43,500)	0	7,219,839	(252,459)	(3.38%)	
Public Safety	29,241,185	13,816,652	43,057,837	(754,793)	2,036,660	44,339,704	1,281,867	2.98%	0	(245,000)	(235,000)	43,859,704	801,867	1.86%	
Risk Management	501,742		501,742	(501,742)	0	0	(501,742)	(100.00%)	0	0	0	0	(501,742)	(100.00%)	
Youth Services	12,537,057		12,537,057	(288,238)	85,232	12,334,051	(203,006)	(1.62%)	0	(98,028)	0	12,236,023	(301,034)	(2.40%)	
BCC Ad Valorem Funded Departments and Agencies	529,502,274	0	529,502,274	(21,674,699)	29,915,095	537,742,670	8,240,396	1.56%	1,882,572	(12,608,573)	(9,096,587)	517,821,882	(11,680,392)	(2.21%)	
Other															
Commission on Ethics	1,103,724		1,103,724	0	38,337	1,142,061	38,337	3.47%	0	0	0	1,142,061	38,337	3.47%	
Community Based Agencies	5,862,066		5,862,066	(114,000)	252,105	6,000,171	138,105	2.36%	0	0	(1,100,331)	4,899,840	(962,226)	(16.41%)	
Community Redevelopment Agencies	83,949,610		83,949,610	0	5,638,179	89,587,789	5,638,179	6.72%	0	0	0	89,587,789	5,638,179	6.72%	
Financially Assisted Agencies	14,214,233		14,214,233	(202,000)	0	14,012,233	(202,000)	(1.42%)	0	(508,000)	0	13,504,233	(710,000)	(4.99%)	
General Government	30,644,701		30,644,701	0	(372,783)	30,271,918	(372,783)	(1.22%)	0	0	0	30,271,918	(372,783)	(1.22%)	
General Government - Indirect Cost Centers	(23,811,622)		(23,811,622)	0	(2,634,201)	(26,445,823)	(2,634,201)	(11.06%)	0	0	0	(26,445,823)	(2,634,201)	(11.06%)	
Health Department	2,587,876		2,587,876	0	0	2,587,876	0	0.00%	42,000	0	0	2,629,876	42,000	1.62%	
Office of Inspector General	3,556,595		3,556,595	(179,000)	285,309	3,662,904	106,309	2.99%	0	0	0	3,662,904	106,309	2.99%	
Other County Funded Programs	22,624,740		22,624,740	0	147,760	22,772,500	147,760	0.65%	0	0	0	22,772,500	147,760	0.65%	
Value Adjustment Board	1,100,166		1,100,166	0	0	1,100,166	0	0.00%	253,599	0	0	1,353,765	253,599	23.05%	
Other	141,832,089	0	141,832,089	(495,000)	3,354,706	144,691,795	2,859,706	2.02%	295,599	(508,000)	(1,100,331)	143,379,063	1,546,974	1.09%	
Total BCC Ad Valorem Funded Departments and Other	671,334,363	0	671,334,363	(22,169,699)	33,269,801	682,434,465	11,100,102	1.65%	2,178,171	(13,116,573)	(10,196,918)	661,200,945	(10,133,418)	(1.51%)	

Palm Beach County, Florida Supplemental Requests

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
		0	400,000	0	400,000	0
				Budget	Pos.	
				400,000	0	0
Countywide Ad Valorem						
BCC Departments						
Community Services						
Unit:	Maintenance of Effort					
Requesting:	MOE increase to ensure federal funds supplement					
Justification:	The Ryan White HIV/AIDS Program (RWHAP) requires recipients to maintain local expenditures for eligible HIV-related services at or above a federally established Maintenance of Effort (MOE) level to ensure federal funds supplement, rather than replace, local funding. Due to changes in MOE - eligible expenditures from the Palm Beach County Sheriff's Office and the Health Care District of Palm Beach County, the County's MOE requirement was recalculated and reduced from \$2,091,893 to \$830,488.					
	For FY 2026, eligible expenditures within Housing Resource Centers and Financially Assisted Agency contracts partially meet this requirement. An additional \$400,000 in County funds is needed to ensure full MOE compliance and support eligible RWHAP services, including outpatient medical care, pharmaceuticals, laboratory services, health insurance assistance, and housing-related services. Failure to meet the MOE requirement could result in a proportional reduction of the County's Ryan White federal award and impact future funding eligibility.					
Strategic Priority:	Public Safety					
KPI(s) Associated:	Increase viral suppression rates for populations with the greatest need among those receiving HIV Elimination Services (HIVES)					
		0	400,000	0	400,000	0
		Community Services		0	400,000	0

Palm Beach County, Florida Supplemental Requests

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
		Budget	Pos.			
County Attorney						
Unit:	County Attorney	40,000	0	0	40,000	0
Requesting:	Training by NITA for Advanced Trial Advocacy					
Justification:	Biennial training with the National Institute of Trial Lawyers (NITA) for Advanced Trial Advocacy is being requested. In addition to compliance, investing in litigation-focused training ensures our attorneys remain current with evolving case law, trial strategy, evidentiary standards and court decisions that directly impact local government operations. This equips the County to defend cases effectively, reduce exposure to costly judgments or settlements.					
Strategic Priority:	Centralized/Supporting Departments					
KPI(s)	N/A					
Associated:						
Unit:	County Attorney	0	11,240	0	11,240	0
Requesting:	WestEd Legal User Licenses					
Justification:	Investment in professional development is essential to ensure the County Attorney's Office continues to provide high-quality legal services that protect the County and its taxpayers from unnecessary legal risk and costly litigation. By strengthening specialized legal knowledge and maintaining practice-ready skills, these resources enable the Office to provide timely, accurate legal advice, prevent legal issues before they escalate, and reduce the County's potential exposure to litigation and liability, while ensuring attorneys maintain compliance with the State of Florida's mandatory Continuing Legal Education (CLE) requirements. WestEd Legal offers a comprehensive package at \$340 per user. The County Attorney's Office intends to purchase 26 user licenses for its attorneys in addition to other specialized CLEs.					
Strategic Priority:	Centralized/Supporting Departments					
KPI(s)	N/A					
Associated:						

Palm Beach County, Florida Supplemental Requests

		Requested				Approved	
		One-Time	Recurring	Revenue	Net	Pos.	Pos.
Unit:	County Attorney	19,825	0	0	19,825	0	0
Requesting:	Computer Replacement						
Justification:	The County Attorney's Office planned to replace aging computers in FY 2026 in accordance with the Office of Technology and Innovation's (OTI) equipment aging report. However, funds were redirected to implement a legal management software system to improve office automation and efficiency. Due to rising computer costs since the original allocation, the Office anticipates a shortfall in the amount previously set aside to complete the replacement cycle.						
Strategic Priority:	Centralized/Supporting Departments						
KPI(s)	N/A						
Associated:							
Unit:		0	55,530	0	55,530	0	0
Requesting:	County Attorney						
Justification:	Special Wage Increase Despite operating with limited staffing resources, the County Attorney's Office continues to provide effective legal representation and risk mitigation services to County departments and the Board of County Commissioners. These targeted adjustments will support retention of high-performing personnel and ensure the continued delivery of effective, efficient legal services to County departments and the Board of County Commissioners. Additionally, these adjustments are intended to address compensation gaps affecting attorneys whose salaries currently fall below comparable public-sector peers. Maintaining competitive compensation is critical to retaining experienced attorneys and professional staff in an increasingly competitive legal market.						
Strategic Priority:	Centralized/Supporting Departments						
KPI(s)	N/A						
Associated:							

Palm Beach County, Florida Supplemental Requests

		Requested				Approved	
		One-Time	Recurring	Revenue	Net	Pos.	Budget
Unit:	County Attorney	0	296,982	0	296,982	2	296,982
Requesting:	Two Attorney Positions						
Justification:	Assistant County Attorney (2) Pay Grade 00 (Annual Cost \$197,988)						
	Two Assistant County Attorney positions are requested to support an organizational transition that expands the supervisory and leadership responsibilities of Chief attorneys. As Chiefs devote more time to managing, mentoring, and evaluating attorneys to improve accountability and service delivery, additional attorneys are needed to absorb substantive legal work and maintain timely legal services to County departments and the Board of County Commissioners.						
Strategic Priority:	Centralized/Supporting Departments						
KPI(s)	N/A						
Associated:							
		59,825	363,752	0	423,577	2	423,577
	County Attorney						

Palm Beach County, Florida Supplemental Requests

		Requested			Approved			
		One-Time	Recurring	Revenue	Net	Pos.	Budget	Pos.
Facilities Development and Operations								
Unit:	Capital Improvements Division	0	0	0	0	1	0	1
Requesting:	CID - Project Manager							
Justification:	Project Manager (1) Pay Grade 49 (annual cost \$137,316 - FY27 cost \$102,987)							
	<p>At the direction of the Board of County Commissioners, the Library Department is moving forward with a decade-long capital improvement program that includes the construction of a new, larger Main Library, the development of an additional branch location, and the renovation of all existing branch facilities. This program represents a significant investment in County infrastructure and will require ongoing coordination, planning, and project management over multiple fiscal years.</p> <p>Due to the complexity and duration of these projects and following discussions with the Director of Facilities Development & Operations (FDO), the Library Department is requesting a dedicated position within FDO to support the planning, coordination, and delivery of these capital projects. A dedicated position will ensure consistent oversight, timely project progression, and effective coordination between Library staff, FDO, consultants, and contractors.</p> <p>Establishing this position will improve project efficiency, minimize delays, and support effective management of capital funds by providing focused oversight of the Library's capital program.</p> <p>This position will be funded by the Library, which aligns with the existing model used between FDO and County Fire Rescue, Water Utilities, and Palm Tran, where a dedicated position for each department has proven effective in supporting the successful delivery of large and complex capital projects</p> <p>One-time expenses are \$7,000 \$2,000 desk, \$800 chair, \$1,000 filing cabinet, \$50 mouse, \$2,150 laptop, \$1,000 monitor.</p> <p>Recurring expenses are \$1,250 \$250 office supplies, \$1,000 travel</p>							
Strategic Priority:	Infrastructure							
KPI(s)	Average number of Large Capital Projects being actively managed monthly per Project Manager;							
Associated:	Average Number of (Small Capital) Projects being actively managed per Month per Facilities System Project Manager							
		0	0	0	0	1	0	1
Facilities Development and Operations								

Palm Beach County, Florida Supplemental Requests

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
					Budget	Pos.
Internal Auditor						
Unit:	Internal Audit	4,280	60,400	0	64,680	0
Requesting:	Workiva Audit Management Software					
Justification:	Request: Workiva Audit Management Software Annual Subscription and System Support The Internal Auditor is responsible under the County's ordinance and charter to evaluate County operations for effectiveness, efficiency, and compliance and to identify and assess significant risks affecting County operations. The Workiva platform will strengthen and streamline Internal Audit's oversight processes by centralizing audit planning, workpaper documentation, issue tracking, and reporting within a secure system aligned with Government Auditing Standards. The system will replace several manual processes currently performed through spreadsheets, shared drives, and email-based coordination. This technology investment supports the County's emphasis on operational efficiency and responsible use of technology. The platform will enhance Internal Audit's ability to monitor County operations and track corrective actions, supporting the BCC's oversight responsibilities and promoting accountability in the use of public resources. The FY 2026 implementation cost is being absorbed within the departments existing budget through vacancy savings; however, ongoing funding beginning in FY 2027 is necessary to maintain the annual subscription and system support required for the platform. This investment supports the productivity of the Offices existing audit resources by reducing administrative workload and allowing staff to focus more time on evaluating County operations and risks, while facilitating Internal Audit's ability to provide timely, well-documented reporting to the BCC.					
Strategic Priority:	Centralized/Supporting Departments					
KPI(s) Associated:	Increase percentage of audits from the adopted annual audit plan, actually started during the fiscal year; number of follow-up reviews conducted during the fiscal year and number of discussion draft audit reports issued during the fiscal year.					
		4,280	60,400	0	64,680	0
					64,680	0

Palm Beach County, Florida Supplemental Requests

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
Office of Emergency Management						
Unit:	Emergency Management-County Warning Point	0	49,554	0	49,554	1
Requesting:	Communicator Position					
Justification:	Communicator PG 17 (annual cost \$66,072)					
	<p>This position serves as one of seven other Communicator positions within the Division of Emergency Management's County Warning Point (CWP). The CWP has been in existence for more than 25 years funded with ad valorem funds. This position is essential to emergency management operations and staffing within the County Warning Point. This position will serve as one of the eight communicators to staff the 24/7/365 non-emergency communication center. In accordance with Florida Statutes 252.351 (3), the CWP has the responsibility to ensure reporting requirements are completed in response to an incident. Additionally, the CWP is responsible for various Department and Divisions after hours communications. During EOC activations, this position serves as a member of the Situation Unit.</p>					
Strategic Priority:	MANAGEMENT TEAM CUT					
KPI(s)	Public Safety					
Associated:	Answering/receiving phone calls and then properly documenting into WebEOC, create a message and building a group needed to be notified which is submitted through AlertPBC to the chosen area of group.					
		0	49,554	0	49,554	1
					0	0

Palm Beach County, Florida Supplemental Requests

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
		0	800,000	0	800,000	0
Office of Technology and Innovation						
Unit:	Desktop Services					
Requesting:	ServiceNow Modules for IT Service Management					
Justification:	<p>Palm Beach County's Office of Technology and Innovation is requesting \$800,000 to fund the purchase, implementation, and integration of ServiceNow's modules for IT Service Management (ITSM), Hardware Asset Management (HAM), Software Asset Management (SAM), and IT Operations Management (ITOM) into the County's enterprise technology environment. This investment aims to retire and replace multiple legacy homegrown applications, such as the SRS ticketing application, the PIS project tracking system, and the current Change Management platform, with a single, unified solution. This modern approach will enhance how the County delivers IT services, manages technology assets, and governs change across its infrastructure.</p> <p>By consolidating onto ServiceNow, the County will eliminate the operational burden of maintaining multiple legacy homegrown applications while delivering measurable improvements. These benefits include reduced mean time to resolution for service requests, automated management of hardware and software asset lifecycles, enforced license compliance to mitigate audit and financial risks, and ITOM-driven discovery to maintain an accurate, always current configuration management database (CMDB).</p> <p>Together, these capabilities will strengthen the County's operational resilience, improve its cybersecurity posture, and enhance fiscal accountability by ensuring that every technology asset is accounted for, properly licensed, and managed throughout its lifecycle from procurement to retirement. \$400,000 has been approved for FY 2027. An additional \$400,000 will be included in the FY 2028 base budget to fully fund this \$800,000.</p> <p>MANAGEMENT TEAM CUT \$400,000</p>					
Strategic Priority:	Centralized/Supporting Departments					
KPI(s)	N/A					
Associated:						
		0	800,000	0	800,000	0
		Office of Technology & Innovation				
		0	800,000	0	800,000	0

Palm Beach County, Florida Supplemental Requests

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
Planning, Zoning and Building						
Unit:	Zoning	0	120,000	0	120,000	0
Requesting:	Unified Land Development Code (ULDC) Contract					
Justification:	Requesting funding to support the restructuring and implementation of the ULDC, a critical regulatory framework that guides development, land use, and permitting across the County. This request covers Phase 1 expecting to begin in FY 2026 and Phase 2 in FY 2027, with a total two-year contract cost of \$240,000.					
	To ensure the project remained on schedule, the Department absorbed \$40,000 of the FY 2026 contract cost within its existing budget by reallocating funds and deferring non-essential expenditures. While this allowed the work to proceed without delay, this approach was a short-term measure and cannot be sustained.					
	The Department reduced its FY 2027 budget by \$500,000 due to requested base cuts, which required the elimination of any excess funding available used for unbudgeted contracts. As a result, there are no remaining budgeted resources available to continue this work without impacting core services.					
	Approving this funding will allow the County to complete the ULDC modernization effort while preserving service quality, maintaining regulatory compliance, and supporting consistent and transparent development standards for residents, businesses, and stakeholders.					
Strategic Priority:	Housing Development					
Strategic Priority:	Infrastructure					
KPI(s)	Number of new or modifications processed to ULDC, Technical Manual, PPMs related to Zoning processes, and formal meetings with Industry.					
Associated:						

Palm Beach County, Florida Supplemental Requests

Requested				Approved	
One-Time	Recurring	Revenue	Net	Budget	Pos.
0	85,086	0	85,086	0	0
					1

Unit: Planning
Requesting: Senior Site Planner I (Long Range Planning Initiatives)
Justification: Senior Site Planner I (1) Pay Grade 40 (annual cost \$113,448)

The Planning Division is requesting one Senior Site Planner I to support long range planning initiatives, Board of County Commissioners directed projects, ongoing implementation, monitoring, and performance reporting such as countywide Transportation Master Plan (CTMP) and the Countywide Economic Development Master Plan (CEDMP). The executed CTMP contract establishes long-term responsibilities that extend beyond plan adoption, including performance measurement, project prioritization tracking, intergovernmental coordination, and regular reporting to ensure adopted policies are implemented as intended. These functions require continuous senior level oversight to translate plan recommendations into actionable outcomes, maintain accountability across departments and partner agencies, and ensure consistency with future land use and development decisions. Without dedicated staff, these responsibilities would be absorbed into existing workloads focused on statutory planning and development review, increasing the risk that major County investments are not systematically tracked or implemented. Funding this position protects the County's investment in long-range planning by ensuring sustained implementation, transparency, and measurable results.

MANAGEMENT TEAM CUT

Strategic Priority: Economic Development
KPI(s) No Kpi created at this time
Associated:

Palm Beach County, Florida Supplemental Requests

Requested	Approved
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One-Time	Recurring	Revenue	Net	Pos.
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Unit:	Administration PZB	One-Time	Recurring	Revenue	Net	Pos.
Requesting:	Development Liaison (Concierge)	0	87,282	0	87,282	1
Justification:	Development Liaison (1) Pay Grade 41 (annual cost \$116,376)					

Planning Zoning and Building is experiencing continued growth in the volume and complexity of development projects, requiring extensive coordination among multiple County departments, municipalities, and external agencies. A dedicated professional is required to serve as the central point of contact for development review applications as part of a concierge-style program. This program will lead to enhanced coordination and communication with other County and non-county agencies. Currently, highly trained technical staff are diverting time from statutory project review functions to manage applicant communication, coordination, and issue resolution.

The proposed a new Development Liaison position will assist in this role as a dedicated single point of contact on complex and high-impact projects, ensuring consistent communication, proactive issue resolution, and improved interdepartmental coordination.

Strategic Priority:	Economic Development	One-Time	Recurring	Revenue	Net	Pos.
KPI(s)	New program being developed in FY2026. No Ekpi created at this time.	0	462,549	0	462,549	4
Associated:						

	Planning, Zoning and Building	0	462,549	0	462,549	4
	292,368					2

Palm Beach County, Florida Supplemental Requests

		Requested			Approved			
		One-Time	Recurring	Revenue	Net	Pos.	Budget	Pos.
Public Safety								
Unit:	ACC-Shelter Operations	0	56,455	0	56,455	1	0	0
Requesting:	ACC Coordinator (Foster Program)							
Justification:	ACC Coordinator (Foster Program) PG-23 (annual cost \$74,580)							
	ACC currently has a single ACC Coordinator for the Foster Program that was funded FY24. Previously, Fosters were grouped in with Rescues, and weren't really a focus as they were viewed as a temporary fix compared to the permanent relocation of animals with Rescues. However with that single addition of a Foster Coordinator, the program has now been able to increase the number of days dogs and cats were out of the shelter and in homes to 12,071 days. This provides pets with more individualized care, which increases lifesaving, especially with sick or neonatal animals. This is also a massive cost and staff time savings for the County, as even though ACC continues to provide food and medical care, the cost savings per day per animal to not have them housed and cared for at the main shelter is approximately \$33/day. Given the number of days these animals were out in Foster, that's a savings of \$398,343. Even if all costs for the Foster Program were removed, it would still be slightly less than \$300,000 saved. By adding a second position, ACC will have someone at the facility 7 days per week to outcome animals, increase and support the foster base from the current 278 active fosters (including 18 ACC staff) to the target of 500, and reach the target of 20% of all animals brought in to ACC entering Foster (as this will ensure that we can reach our goal of 90% or better live release outcomes). Fostering has proved to be extremely effective in getting animals adopted, as can be seen when we fostered out over 200 dogs and cats in 18 hours in preparation for Hurricane Milton, and all but 2 of those animals were adopted (either by the foster or someone they knew).							
	Annual Recurring Cost: Uniforms - \$500							
	MANAGEMENT TEAM CUT							
Strategic Priority:	Public Safety							
KPI(s) Associated:	Percentage of Live release - dogs; Percentage of Live release - cats							
		0	56,455	0	56,455	1	0	0
		64,105	2,236,710	0	2,300,815	9	1,614,625	5
		Total for: BCC Departments						

Palm Beach County, Florida Supplemental Requests

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
					Budget	Pos.
Other						
Health Department						
Unit:	Health Department	0	880,903	0	880,903	0
Requesting:	Environmental Health Programs and Enforcement Activities					
Justification:	<p>The Environmental Public Health Divisions overhead expenses (Agency Shared Support Costs) have decreased due to continued downsizing in other Health Department divisions, resulting in a corresponding reduction in State Administrative Support revenue. While this lowers the Divisions overall operating budget, the reduction in pass through state funding does not affect county funded programs or services. The Legal Division requests an additional \$41,261 to fully support Environmental Enforcement activities, including legal services and hearing boards. The Senior Legal Assistant will now devote 100% of their time to serving as Clerk for the three County Boards, and a \$10,000 salary increase is needed to attract a competitive applicant pool for the Senior Legal Attorney position, since the current salary range of \$85,000-\$95,000 failed to attract any qualified candidates. Salary increase and benefits for Senior Attorney - \$16,290; Sr Legal Assistant time from 75% to 100% - \$24,971; Increase necessary to meet routine operational cost of county-specific functions previously subsidized by non-categorical state funding, fine revenue, and reserves - \$839,642 (On Call, Laboratory, enhanced Migrant Labor inspections, Council and Board participation, Childcare Licensing, Sanitary Nuisance investigation, Safe Drinking Water program, Solid and Hazardous Waste regulation, and Beach Water Quality monitoring).</p>					
Strategic Priority:	MANAGEMENT TEAM CUT \$838,903					
Strategic Priority:	Public Safety					
KPI(s)	Environmental Protection					
Associated:	None					
		0	880,903	0	880,903	0
Health Department					42,000	0

Palm Beach County, Florida Supplemental Requests

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
Value Adjustment Board						
Unit:	Value Adjustment Board	9,750	156,849	0	166,599	0
Requesting:	Meeting Frequency Increase and Computers					
Justification:	The Value Adjustment Board (VAB) implemented several changes on March 31, 2026, including increasing the number of VAB meetings from four meetings to potentially seven per year, raising the hourly rate for presiding Magistrates, and requiring the use of a computer to provide Board members access to information during public meetings. As a result, VAB is requesting a budget increase of \$166,599 to address the anticipated increases in those key operating expenses including legal counsel due to regulatory compliance, additional meeting advertisements, Magistrate fees, contracted services, technological needs, and essential materials. Costs Breakdown: Legal Counsel: \$2,250, Meeting Advertisements: \$600, Magistrate Fees: \$120,399, Contracted Services: \$33,600 One Time Cost Include: 5 Laptops: \$9,750					
Strategic Priority:	Centralized/Supporting Departments					
KPI(s)	None					
Associated:						
Unit:	Value Adjustment Board	45,000	42,000	0	87,000	0
Requesting:	Software Replacement					
Justification:	The Value Adjustment Board (VAB) is seeking an increase of \$87,000 for a new software purchase. The current system, Axia, has been in use since FY 2008 and is now obsolete. A contract has not yet been signed, but a new vendor has been identified and has provided pricing for the replacement. These increases are directly tied to maintaining service levels, providing Board members access to the new system and meeting compliance requirements, ensuring the continuity of operations in serving the citizens of Palm Beach County and providing those citizens with a more user-friendly system to navigate the VAB process. Costs Breakdown: Annual subscription for new software: \$42,000 One Time Cost Include: Software Replacement: \$45,000 Centralized/Supporting Departments					
Strategic Priority:	Centralized/Supporting Departments					
KPI(s)	None					
Associated:						
	Value Adjustment Board	54,750	198,849	0	253,599	0
	Total for: Other	54,750	1,079,752	0	1,134,502	0

Palm Beach County, Florida Supplemental Requests

Requested						Approved
One-Time	Recurring	Revenue	Net	Budget	Pos.	Pos.

Judicial						
Court Administration						

Unit:	Court Administration					
Requesting:	Mobile Evidence Presentation & Annotation - Pilot X					
Justification:	Evidence presentation units support display and annotation of exhibits during court proceedings. They are reserved by attorneys, courtroom participants, the State Attorney, and the Public Defender and must be delivered and set up by court technology staff. Court Administration currently has eight units serving five courthouses, and demand exceeds available resources, resulting in frequent denial of requests.	34,858	0	0	34,858	0

This request will add eight units to meet current demand and ensure hearings have the necessary technology available.

Strategic Priority: Public Safety
KPI(s) N/A
Associated:

Unit:	Court Administration					
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Requesting: Laptop and Desktop Replacement - 5 Year Refresh Cycle
Justification: Computer replacement refreshes are essential for maintaining security compliance. Without consistent funding, the Court must operate outdated hardware that cannot run supported versions of Windows, increasing exposure to cybersecurity risks.

To meet County cybersecurity requirements, this request will support replacement of 20 percent of personal computers and 50 laptops annually, establishing a sustainable five year refresh cycle. The Office of Technology and Innovation supports this request.

A one-time payment of \$153,000 will fund a catch-up for the FY 2026 replacement cycle. Beginning in FY 2027, \$225,000 will recur annually for the technology refresh program.

170 Desktops - \$280,500 (\$1,650 per unit)
 50 Laptops - \$97,500 (\$1,950 per unit)

Strategic Priority: Public Safety
KPI(s) N/A
Associated:

153,000	225,000	0	378,000	378,000	0	0

Palm Beach County, Florida Supplemental Requests

		Requested				Approved		
		One-Time	Recurring	Revenue	Net	Pos.	Budget	Pos.
Unit:	Court Administration	0	114,456	0	114,456	1	114,456	1
Requesting:	Electronics Systems Planner							
Justification:	Electronics Systems Planner (1) Pay Grade 42 (annual cost \$114,456)							
Unit:	Palm Beach County Electronic Security Services (ESS) manages courtroom audio and playback systems. The scope and complexity of these systems have expanded significantly without a corresponding increase in resources. These systems support digital evidence presentation, paperless workflows, digital court records, video remote interpretation, and hybrid hearings and must operate as a fully integrated platform with no downtime. Many components extend beyond ESS's traditional responsibilities.							
Requesting:	This request establishes a dedicated courtroom technology project manager to serve as a liaison to ESS and coordinate planning, implementation, and integration of new and existing technologies. The position will improve courtroom uptime, increase project efficiency, and reduce costs associated with reactive repairs and repeated troubleshooting. It will also alleviate strain on limited staff supporting 78 courtrooms across five courthouses countywide.							
Justification:								
Strategic Priority:	Public Safety							
KPI(s)	N/A							
Associated:								
Unit: Court Administration		97,615	0	0	97,615	0	97,615	0
Requesting:	Barco Clickshare C10 - Hardware Refresh Year 1 of 2							
Justification:	Barco units are used in every courtroom in Palm Beach County to allow parties and attorneys to connect to courtroom display screens and present digital evidence. The current devices have reached end of life and are no longer supported by the vendor. They cannot support the video resolution or network stability required for newer, high resolution computers and presentation systems. Year 2 will be included as a supplemental request in the FY 2028 budget.							
Strategic Priority:	This request will replace the units in the 50 highest use courtrooms.							
KPI(s)	Public Safety							
Associated:	N/A							
Unit: Court Administration		285,473	339,456	0	624,929	1	624,929	1

Palm Beach County, Florida Supplemental Requests

		Requested			Approved		
		One-Time	Recurring	Revenue	Net	Budget	Pos.
Public Defender							
Unit:	Public Defender	0	225,000	0	225,000	225,000	0
Requesting:	Public Defender - IT Position Reimbursements (3)						
Justification:	Florida Statute 29.008 and Article V of the Florida Constitution require counties to fund communication services for the Public Defenders Office, including trial preparation and evidence presentation. Due to the significant increase in digital evidence, this request supports three Digital Evidence Specialist positions to manage and review files from law enforcement systems such as Evidence.com. In 2025, more than 250,000 digital files were processed, largely driven by body worn camera footage. These positions will support the felony division by organizing and summarizing evidence, allowing attorneys to manage increased workloads and maintain effective representation.						
Strategic Priority:	Public Safety						
KPI(s)	N/A						
Associated:							
Unit:	Public Defender	0	20,746	0	20,746	20,746	0
Requesting:	Public Defender - West Law Contract						
Justification:	Budget increase in Legal Services to fund the renewal of the Westlaw contract for legal research services. Westlaw is essential for accessing case law, statutes, and legal analysis to support defense strategies, validate legal arguments, and respond to opposing counsel. The FY 2026 budget is \$110,000, and the renewed three year contract exceeds the current budget by \$20,746.						
Strategic Priority:	Public Safety						
KPI(s)	N/A						
Associated:							
Public Defender		0	245,746	0	245,746	245,746	0

Palm Beach County, Florida Supplemental Requests

Requested

Approved

	One-Time	Recurring	Revenue	Net	Pos.
Budget					
Pos.					

State Attorney

Unit:	State Attorney	0	1,035,903	0	0
Requesting:	State Attorney - IT Position Reimbursements				
Justification:	<p>During the FY 2026 budget process, the County Administrator informed the State Attorney that the county could only phase in the cost of existing IT staff salaries in FY 2027 and FY 2028 to comply with Article V of the Florida Constitution and F.S. 29.008. The State Attorney's Office (SAO) is requesting full reimbursement of these costs beginning in FY 2027.</p> <p>IT Director (1) \$168,257.64 IT Systems Administrator II (2) \$282,142.92 IT Systems Administrator I (2) \$175,738.44 IT Specialist II (2) \$180,535.20 IT Specialist I (2) \$144,388.08 Digital Evidence Admin (1) \$84,841.00</p>				
Strategic Priority:	Public Safety				
KPI(s)	N/A				
Associated:					
Unit:	State Attorney	11,368	271,795	283,163	0
Requesting:	State Attorney - Software Upgrades				
Justification:	<p>\$283,163 is requested for the Computer Information and Planning (CIP) hosted version of State Attorney Case Management (STAC) / Business Office Management System (BOMS), Trend Vision One log retention, and FortiNAC. STAC is the offices case management system and BOMS is the human resources system. Both applications are maintained by CIP, the sole-source vendor.</p> <p>STAC Hosted Version \$262,000. Migrates STAC/BOMS to CIPs hosted cloud environment. STAC is required to be available 24/7/365. Hosting will improve reliability, security, and compliance while reducing internal maintenance, hardware, and Microsoft licensing costs. The solution removes STAC from the County DMZ and restores full management and support functions for CIP, improves performance and scalability, and provides 24-hour monitoring, vendor support, and operational continuity during hurricane-related office closures.</p> <p>Trend Vision One Log Retention \$9,795. Extends security log retention from 30 days to one year to meet Florida Department of Law Enforcement (FDLE) incident investigation and compliance requirements.</p> <p>FortiNAC \$11,368. Provides device authentication prior to network access to comply with FDLE security standards.</p>				

Strategic Priority: Public Safety

KPI(s) N/A

Associated:

Palm Beach County, Florida Supplemental Requests

		Requested				Approved		
		One-Time	Recurring	Revenue	Net	Pos.	Budget	Pos.
Unit:	State Attorney	103,207	0	0	103,207	0	103,207	0
Requesting:	State Attorney - Hardware Upgrades							
Justification:	APC Battery Replacement: \$25,000 Batteries in two APC Symmetra units have reached the end of their lifecycle. Full replacement is required to maintain system reliability and ensure continued mission-critical operations.							
	2 APC Battery Units - \$12,500 per unit							
	Workstation Refresh: \$40,497 Replaces Information Technology and Audio Visual workstations that have reached end-of-life and are experiencing performance and software compatibility issues. Updated hardware will improve efficiency, reliability, and reduce downtime.							
	6 Desktop Computers - \$2,715.85 per unit 3 Tower Computers - \$5,742.27 per unit 9 LED Monitors - \$775.00 per unit							
	Laptop Replacement: \$37,710 Replaces aging attorney laptops that have exceeded their lifecycle and are experiencing performance and reliability failures. Replacements will support virtual hearings, court proceedings, remote access, and digital discovery management.							
	20 Laptops - \$1,885.50 per unit							
Strategic Priority:	Public Safety	114,575	1,307,698	0	1,422,273	0	1,422,273	0
KPI(s)	N/A							
Associated:								
State Attorney		114,575	1,307,698	0	1,422,273	0	1,422,273	0
Total for: Judicial		400,048	1,892,900	0	2,292,948	1	2,292,948	1

Palm Beach County, Florida Supplemental Requests

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
					Budget	Pos.
Constitutional Officers						
Clerk of the Circuit Court & Comptroller						
Unit:	Criminal Justice Info Sys - FS 29.008(1)	0	2,707,853	0	2,707,853	0
Requesting:	Multifigency Criminal Justice Info Systems - FS 29.008(1)					
Justification:	In accordance with FS 29.008(1) and FS 29.008(1)(h), counties are required by Section 14, Article V of the Florida State Constitution to fund the cost of existing multifigency criminal justice information systems for offices of the clerks of the circuit and county courts performing court-related functions. Court-related functions includes the upgrades and maintenance of the current equipment, maintenance and upgrades of supporting technology infrastructure, and associated staff. Counties shall also provide additional information technology services, hardware, and software as needed for the offices of the clerks of the circuit and county courts performing court-related functions.					
	In an opinion by the Second District Court of Appeal dated June 7, 2024 - it was determined that the county was indeed responsible for the funding of the multifigency criminal justice systems of the Clerk of the Circuit Court and Comptroller's Office.					
	Software Maintenance: \$1,095,989 IT Support Staff: \$1,611,864					
Strategic Priority:	Centralized/Supporting Departments	0	2,707,853	0	2,707,853	0
KPI(s)	N/A					
Associated:						
Clerk of the Circuit Court & Comptroller						
		0	2,707,853	0	2,707,853	0
Total for: Constitutional Officers						
		0	2,707,853	0	2,707,853	0
Countywide Ad Valorem		518,903	7,917,215	0	8,436,118	10
					6,911,025	6

Palm Beach County, Florida Supplemental Requests

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
Non-Countywide Ad Valorem						
Dependent Districts						
Fire Rescue						
Unit:	FR Fleet	4,050	123,259	0	127,309	3
Requesting:	Fire Rescue Apparatus Technicians II (3)					
Justification:	<p>Fire Rescue Apparatus Technicians II (3) CBA Position (annual costs \$122,258)</p> <p>Palm Beach County Fire Rescue's fleet has grown to over 550 vehicles, 300+ equipment pieces, and more than 40 external agency units, significantly increasing maintenance demands. As a result of the growing volume, overtime has increased affecting technician well-being, fleet safety, and operational efficiency. Key customer service metrics, including completing work orders within 72 hours, have begun to decline due to insufficient staffing. Adding three Apparatus Technician II positions will align staffing with current demand, support planned expansions, reduce overtime, improve safety and performance, and ensure timely maintenance that minimizes frontline unit downtime.</p> <p>Projected Overtime Savings including taxes and FRS - \$245,300</p> <p>One-Time Costs: Laptop - \$1,350 each - \$4,050 total Recurring: Uniforms - \$575 each - \$1,725</p>					
Strategic Priority:	Public Safety					
KPI(s)	Percentage of fleet preventative maintenance compliance inspections/service of emergency apparatus completed per NFPA 1910 standards					
Associated:						
Unit:	FR Fleet	225,000	0	0	225,000	0
Requesting:	Computer Numerical Control Water Jet Fabrication System					
Justification:	A modern water jet will allow precision cutting of metals and composites, enabling rapid fabrication of brackets, panels, and specialty parts that support apparatus modifications, electric vehicle retrofits, and fleet lifecycle management. This investment enhances efficiency, self-sufficiency, and cost control while improving response readiness across the department's operational fleet.					
Strategic Priority:	Public Safety					
KPI(s)	Improve frontline apparatus uptime percentage.					
Associated:						

Palm Beach County, Florida Supplemental Requests

		Requested				Approved	
		One-Time	Recurring	Revenue	Net	Pos.	Pos.
Unit:	Central Dispatch	0	610,857	0	610,857	8	0
Requesting:	Communicator III (8) - 78% Funded by General Fund						
Justification:	<p>Communicator III (8) CBA Position (annual cost \$101,249)</p> <p>The addition of eight Communicator III positions in Emergency Dispatch is necessary to maintain timely and effective emergency response operations amid rising call volumes. Increased workload has strained current staff creating risks for both the public and first responders. The new positions will improve coverage and stabilize staffing during peak periods and unexpected absences. It will also enhance the department's ability to meet industry standards and manage major incidents or high demand situations. Overall, this investment strengthens service reliability and protects the safety of the community and personnel.</p> <p>Recurring: Uniforms - \$400 each - \$3,200</p> <p>MANAGEMENT TEAM CUT</p>						
Strategic Priority:	Public Safety						
KPI(s)	911 calls answered within 15 seconds 90% of the time. 911 calls answered within 20 seconds 95% of the						
Associated:	time.						

Palm Beach County, Florida Supplemental Requests

		Requested				Approved	
		One-Time	Recurring	Revenue	Net	Pos.	Pos.
Unit:	Fiscal & Planning	4,100	53,864	0	57,964	1	1
Requesting:	Administrative Assistant II (1)						
Justification:	<p>Administrative Assistant II (1) Pay Grade 21 (annual cost \$71,592)</p> <p>Over the past two years, the division's responsibilities have expanded substantially, making it increasingly difficult to maintain efficient and timely operations without dedicated administrative support. This division directly oversees four sections and a total of 27 employees and will continue to grow given the department's expeditious expansion. The Administrative Assistant position previously assigned to this office was reassigned for reasons unrelated to operational needs, despite continued growth in administrative demands. As a result, essential tasks such as scheduling, document preparation, correspondence, records management, and meeting coordination divert significant time from core strategic and programmatic duties, impacting productivity and service delivery. Reinstating the Administrative Assistant role would improve operational efficiency, enhance coordination, support compliance, and strengthen overall responsiveness. This request seeks the restoration of a previously established position that is critical to ensuring continuity, accountability, and the highest standard of public service.</p> <p>One-Time Costs: Office Equipment - \$500, Desktop Computer - \$1,650, Monitor - \$1,000, Printer - \$900, Keyboard/Mouse - \$50</p> <p>Recurring Costs: Uniforms - \$150</p>						
Strategic Priority:	Public Safety						
KPI(s)	N/A						
Associated:							

Palm Beach County, Florida Supplemental Requests

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
		4,100	73,799	0	77,899	1
Budget					77,899	

Unit: Fiscal & Planning

Requesting: Contract Analyst (1)

Justification: Contract Analyst (1) Pay Grade 36 (annual cost \$98,172)
 A Contract Analyst is needed in the Contract Section to support the increasing volume and complexity of contracts across all Fire Rescue divisions. The Department currently relies on a single Contract Manager, and workload has grown significantly with additional partnerships and programs. This new position would conduct detailed reviews to ensure contracts are accurate, consistent, and ready for County Attorney review, reducing repeated revisions and delays. The Contract Analyst would also verify internal consistency, confirm correct information and signatures, and ensure all required clauses and operational details reflect Fire Rescues intent. As the County Attorneys office transitions to a new workflow system, having contracts prepared and legally ready becomes even more critical. Overall, this role will improve efficiency, maintain compliance with laws and regulations, and accelerate the finalization of essential contracts for the Department.

One-Time Costs:
 Office Furniture - \$500, Desktop Computer - \$1,650, Monitor - \$1,000, Printer - \$900, Keyboard/Mouse -\$50
Recurring Costs:
 Uniforms - \$150

Strategic Priority: Public Safety

KPI(s) Percentage of agenda items submitted by deadline.

Associated:

Palm Beach County, Florida Supplemental Requests

						Requested			Approved			
						One-Time	Recurring	Revenue	Net	Pos.	Budget	Pos.
						1,850	98,357	0	100,207	1	100,207	1

Unit: SCBA

Requesting: Respiratory Specialist (1)

Justification: Respiratory Specialist (1) CBA Position (annual cost \$97,937)
 Palm Beach County Fire Rescue's continued growth has significantly increased maintenance demands, creating the need for an additional Respiratory Protection Specialist. Rising workloads and equipment volume have led to delays in Self-Contained Breathing Apparatus (SCBA), compressor, and related equipment repairs, resulting in reactive maintenance and extended out-of-service times. An added specialist would support annual fit testing, perform in shop and field repairs, and address same-day AssetWorks service requests. This role is essential to managing increased work orders (from 1,032 in FY 2020 to 1,590 in FY 2025), expanded equipment inventories, additional firefighter positions, and annual testing needs for Ocean Rescue personnel.

One-Time Costs:
 Office Furniture - \$950, Field Technology - \$900

Recurring Costs:
 Uniforms - \$400

Strategic Priority: Public Safety

KPI(s) Replace firefighter and safety equipment when needed within 24 hours.

Associated:

	50,000	0	0	50,000	0	50,000	0
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Unit: Urban Search and Rescue

Requesting: Two Inflatable Swiftwater Boats with Trailers

Justification: These two units will support deployments that favor inflatables, provide surge capacity for training and standby, and ensure Fire Rescue has immediate backups during maintenance or extended operations to ensure a constant state of readiness.

Strategic Priority: Public Safety

KPI(s) Time taken from receiving the activation order to the mobilization of entire team and equipment for Urban Search and Rescue (USAR).

Associated:

Palm Beach County, Florida Supplemental Requests

Requested

Approved

	One-Time	Recurring	Revenue	Net	Pos.
	500,000	0	0	500,000	0

	307,800	15,385,667	0	15,693,467	54
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	15,693,467				54
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Unit: Central Operations
Requesting: Airboat, Trailer and Tow Vehicle, Boat and Trailer
Justification: To increase the readiness/ability to respond to water related incidents in area lakes and wildlife reserves and improve response times, as well as minimize crew safety risks associated with these types of calls.

Strategic Priority: Public Safety
KPI(s) Average total response time for all of Fire Rescue's service area
Associated:

Unit: Central Operations
Requesting: Phase 2 of 24/72 Shift Implementation (54)
Justification: Phase 2 of 24/72 Shift Implementation - 10/1/2026 (54 positions)
 Battalion Chief (6) CBA Position (annual cost \$328,611)
 EMS Captain (6) CBA Position (annual cost \$314,774)
 Captain (27) CBA Position (annual cost \$292,442)
 Driver (10) CBA Position (annual cost \$234,088)
 Lieutenant (5) CBA Position (annual cost \$252,693)

On November 19, 2024, the BCC approved the Collective Bargaining Agreement between PBC and the Professional Firefighters/Paramedics of PBC, Local 2928 for 10/01/2024 through 9/30/2027. This agreement provided for a change in work schedule (24/72) that will take place by April 1, 2027. This change will require an additional 148 or more positions to be added to the complement. In FY 2026, 94 positions were approved in order to prepare for this schedule change. The remaining 54 positions are being requested for this shift change implementation. An additional 30 positions are being requested in a separate supplemental request to provide for additional coverage given the complexities of the shift change. This is a proactive approach for uncertain scenarios and positions the team to respond effectively.

One-Time Costs:
 54 sets of bunker gear at \$5,700 each - \$307,800
Recurring:
 Uniforms - (Captains, Drivers, Lieutenants receive \$400 annually and Battalion Chiefs and EMS Captain receive \$600 annually) - \$24,000

Strategic Priority: Public Safety
KPI(s) Provide an initial emergency fire and rescue response to all of the service area in the Fire Rescue
Associated: Municipal Service Taxing Unit (MSTU), in an average total response time of 7 minutes 30 seconds or less.

Palm Beach County, Florida Supplemental Requests

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
		28,500	612,488	0	640,988	5
					640,988	5

Unit: Battalion 1

Requesting: Additional Battalion Coverage Staffing (5)

Justification: Firefighter (5) CBA Position (annual cost \$122,078)

On November 19, 2024, the BCC approved the Collective Bargaining Agreement between Palm Beach County and the Professional Firefighters/Paramedics of PBC, Local 2928, covering October 1, 2024, through September 30, 2027. The agreement includes a transition to a 24/72 work schedule beginning in calendar year 2027. Implementing this schedule requires an increase to the personnel complement, to be completed in two phases (FY 2026 and FY 2027). This supplemental request includes 30 additional positions across designated Battalions to ensure sufficient staffing and operational coverage during the shift transition. These positions provide necessary capacity to address workload fluctuations and maintain uninterrupted emergency response service levels throughout the implementation period.

One-Time Costs:

1 set of bunker gear at \$5,700 each - \$28,500

Recurring:

Uniform - \$400 annually - \$2,000

Strategic Priority: Public Safety

KPI(s) Percentage of all emergencies dispatched achieving a turnout time of one minute and 30 seconds (1:30) or less. Percentage of daytime emergencies dispatched between 07:30 to 21:00 hour.

Associated:

Palm Beach County, Florida Supplemental Requests

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
		171,000	4,284,067	0	4,455,067	30
					4,455,067	30

Unit: Battalion 2
Requesting: Staffing for New Fire Station (30)
Justification: Thirty (30) positions are needed to staff a new fire station:
 Captain (5) CBA Position (annual cost \$292,442)
 Driver (5) CBA Position (annual cost \$234,088)
 Lieutenant (5) CBA Position (annual cost \$252,693)
 Firefighter Paramedic (10) CBA Position (annual cost \$125,326)
 Firefighter EMT (5) CBA Position (annual cost \$109,182)

Positions for a new fire station/redistributing staffing in the Battalion to align with the workload and the staffing criteria developed by the Staffing Committee. There has been tremendous growth in the area and a new station is needed. Once the new station zone is determined and the workload is divided up, each station's workload will be re-evaluated (call volume, call type, response times) and the staff to best meet the needs of the community.

Positions are budgeted for 9 months.
 One-Time Costs:
 30 sets of bunker gear at \$5,700 each - \$171,000

Recurring Costs:
 Uniforms - \$12,000

Strategic Priority: Public Safety
KPI(s) Average total response time for all of Fire Rescue's service area. Percentage of available first due units
Associated: to respond to an emergency call within their station zone.

Palm Beach County, Florida Supplemental Requests

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
		28,500	612,488	0	640,988	5
					640,988	5

Unit: Battalion 2
Requesting: Additional Battalion Coverage Staffing (5)
Justification: Firefighter (5) CBA Position (annual cost \$122,078)

On November 19, 2024, the BCC approved the Collective Bargaining Agreement between Palm Beach County and the Professional Firefighters/Paramedics of PBC, Local 2928, covering October 1, 2024, through September 30, 2027. The agreement includes a transition to a 24/72 work schedule beginning in calendar year 2027. Implementing this schedule requires an increase to the personnel complement, to be completed in two phases (FY 2026 and FY 2027). This supplemental request includes 30 additional positions across designated Battalions to ensure sufficient staffing and operational coverage during the shift transition. These positions provide necessary capacity to address workload fluctuations and maintain uninterrupted emergency response service levels throughout the implementation period.

One-Time Costs:
 5 sets of bunker gear at \$5,700 each - \$28,500

Recurring:
 Uniform - \$400 annually - \$2,000

Strategic Priority: Public Safety
KPI(s) Percentage of all emergencies dispatched achieving a turnout time of one minute and 30 seconds (1:30) or less. Percentage of daytime emergencies dispatched between 07:30 to 21:00 hours with turnout time of one minute and 30 seconds or less.
Associated:

Palm Beach County, Florida Supplemental Requests

						Requested			Approved		
			One-Time	Recurring	Revenue	Net	Pos.		Budget	Pos.	
Unit:	Battalion 3		28,500	612,488	0	640,988	5		640,988	5	

Requesting: Additional Battalion Coverage Staffing (5)
Justification: Firefighter (5) CBA Position (annual cost \$122,078)

On November 19, 2024, the BCC approved the Collective Bargaining Agreement between Palm Beach County and the Professional Firefighters/Paramedics of PBC, Local 2928, covering October 1, 2024, through September 30, 2027. The agreement includes a transition to a 24/72 work schedule beginning in calendar year 2027. Implementing this schedule requires an increase to the personnel complement, to be completed in two phases (FY 2026 and FY 2027). This supplemental request includes 30 additional positions across designated Battalions to ensure sufficient staffing and operational coverage during the shift transition. These positions provide necessary capacity to address workload fluctuations and maintain uninterrupted emergency response service levels throughout the implementation period.

One-Time Costs:
 5 sets of bunker gear at \$5,700 each - \$28,500

Recurring:
 Uniform - \$400 annually - \$2,000

Strategic Priority: Public Safety
KPI(s) Associated: Percentage of all emergencies dispatched achieving a turnout time of one minute and 30 seconds (1:30) or less. Percentage of daytime emergencies dispatched between 07:30 to 21:00 hours with turnout time of one minute and 30 seconds or less.

Unit:	Battalion 4		24,000	0	0	24,000	0	24,000	0
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Requesting: Exercise Equipment - Stair Climbers
Justification: Stair climber exercise equipment for Stations 44, 45, 47 for maintaining the physical/mental health and readiness of fire personnel which is critical to operational performance, injury prevention, and the ability to meet the rigorous demands of emergency response.

Strategic Priority: Cost per Unit - \$8,000
 Public Safety
KPI(s) Associated: Percentage of all emergencies dispatched achieving a turnout time of one minute and 30 seconds (1:30) or less.

Palm Beach County, Florida Supplemental Requests

						Requested			Approved			
						One-Time	Recurring	Revenue	Net	Pos.	Budget	Pos.
Unit:	Battalion 4					28,500	612,488	0	640,988	5	640,988	5
Requesting:	Additional Battalion Coverage Staffing (5)											
Justification:	Firefighter (5) CBA Position (annual cost \$122,078)											

On November 19, 2024, the BCC approved the Collective Bargaining Agreement between Palm Beach County and the Professional Firefighters/Paramedics of PBC, Local 2928, covering October 1, 2024, through September 30, 2027. The agreement includes a transition to a 24/72 work schedule beginning in calendar year 2027. Implementing this schedule requires an increase to the personnel complement, to be completed in two phases (FY 2026 and FY 2027). This supplemental request includes 30 additional positions across designated Battalions to ensure sufficient staffing and operational coverage during the shift transition. These positions provide necessary capacity to address workload fluctuations and maintain uninterrupted emergency response service levels throughout the implementation period.

One-Time Costs:
5 sets of bunker gear at \$5,700 each - \$28,500

Recurring:
Uniform - \$400 annually - \$2,000

Strategic Priority: Public Safety
KPI(s) Associated: Percentage of all emergencies dispatched achieving a turnout time of one minute and 30 seconds (1:30) or less. Percentage of daytime emergencies dispatched between 07:30 to 21:00 hours with turnout time of one minute and 30 seconds or less.

Unit:	Battalion 5					16,000	0	0	16,000	0	16,000	0
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Requesting: Exercise Equipment - Stair Climbers
Justification: Stair climber exercise equipment for Stations 51 and 54 for maintaining the physical/mental health and readiness of fire personnel which is critical to operational performance, injury prevention, and the ability to meet the rigorous demands of emergency response.

Strategic Priority: Cost per Unit - \$8,000
KPI(s) Associated: Public Safety
Percentage of all emergencies dispatched achieving a turnout time of one minute and 30 seconds (1:30) or less.

Palm Beach County, Florida Supplemental Requests

					Requested			Approved
	One-Time	Recurring	Revenue	Net	Pos.	Budget	Pos.	
	28,500	612,488	0	640,988	5	640,988	5	

Unit: Battalion 5
Requesting: Additional Battalion Coverage Staffing (5)
Justification: Firefighter (5) CBA Position (annual cost \$122,078)

On November 19, 2024, the BCC approved the Collective Bargaining Agreement between Palm Beach County and the Professional Firefighters/Paramedics of PBC, Local 2928, covering October 1, 2024, through September 30, 2027. The agreement includes a transition to a 24/72 work schedule beginning in calendar year 2027. Implementing this schedule requires an increase to the personnel complement, to be completed in two phases (FY 2026 and FY 2027). This supplemental request includes 30 additional positions across designated Battalions to ensure sufficient staffing and operational coverage during the shift transition. These positions provide necessary capacity to address workload fluctuations and maintain uninterrupted emergency response service levels throughout the implementation period.

One-Time Costs:
 5 sets of bunker gear at \$5,700 each - \$28,500

Recurring:
 Uniform - \$400 annually - \$2,000

Strategic Priority: Public Safety
KPI(s) Percentage of all emergencies dispatched achieving a turnout time of one minute and 30 seconds (1:30) or less. Percentage of daytime emergencies dispatched between 07:30 to 21:00 hours with turnout time of one minute and 30 seconds or less.

Unit: Battalion 9	433,000	0	0	433,000	0
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Requesting: Special Operations Capital Equipment
Justification: Special Operations requires updated technical rescue equipment to ensure safe, effective response to high-risk incidents. Two Adaptive Resolution Imaging Sonar Defender Underwater Sonar Cameras (\$240,000) are needed for rapid victim/location identification in low visibility water, improving search efficiency and reducing diver exposure. A Visual/Infrared and Integrated Raman Spectrometer (\$140,000) provides on scene hazardous materials identification, allowing crews to quickly determine threats and guide protective actions. A Confined Space System Made by SAVOX Rescue Solutions (\$48,000) is essential for rescues in limited access environments, providing safe entry, air monitoring, and hazardous materials offloading and containment, ensuring safe control of tanker releases.

Strategic Priority: Public Safety
KPI(s) Average total response time for all of Fire Rescue's service area.
Associated:

Palm Beach County, Florida Supplemental Requests

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
		28,500	612,488	0	640,988	5
Budget					640,988	5

Unit: Battalion 7
Requesting: Additional Battalion Coverage Staffing (5)
Justification: Firefighter (5) CBA Position (annual cost \$122,078)

On November 19, 2024, the BCC approved the Collective Bargaining Agreement between Palm Beach County and the Professional Firefighters/Paramedics of PBC, Local 2928, covering October 1, 2024, through September 30, 2027. The agreement includes a transition to a 24/72 work schedule beginning in calendar year 2027. Implementing this schedule requires an increase to the personnel complement, to be completed in two phases (FY 2026 and FY 2027). This supplemental request includes 30 additional positions across designated Battalions to ensure sufficient staffing and operational coverage during the shift transition. These positions provide necessary capacity to address workload fluctuations and maintain uninterrupted emergency response service levels throughout the implementation period.

One-Time Costs:
 5 sets of bunker gear at \$5,700 each - \$28,500

Recurring:
 Uniform - \$400 annually - \$2,000

Strategic Priority: Public Safety
KPI(s) Percentage of all emergencies dispatched achieving a turnout time of one minute and 30 seconds (1:30) or less. Percentage of daytime emergencies dispatched between 07:30 to 21:00 hours with turnout time of one minute and 30 seconds or less.
Associated:

Palm Beach County, Florida Supplemental Requests

		Requested			Approved			
		One-Time	Recurring	Revenue	Net	Pos.	Budget	Pos.
Unit:	Water Rescue	100,000	0	0	100,000	0	0	0
Requesting:	Water Rescue New Vehicles (2) - Funded by General Fund							
Justification:	The Water Rescue Division was recently consolidated under Fire Rescue, bringing specialized maritime response functions into a unified emergency services structure. As part of this transition, a comprehensive assessment of current equipment and operational readiness identified a critical need for dedicated rescue vehicles to support rapid deployment, transport of specialized equipment, and all-hazards response capability. The purchase of new vehicles is essential to ensure reliable, safe, and timely operations for water-related emergencies.							
Strategic Priority:	MANAGEMENT TEAM CUT							
KPI(s)	Public Safety							
Associated:	Number of preventative actions at County beaches. Number of minor medical aids at County beaches							
Unit:	Water Rescue	2,500	265,447	0	267,947	5	267,947	5
Requesting:	Ocean Rescue Lifeguards (5) - Funded by General Fund							
Justification:	Ocean Rescue Lifeguards (5) Pay Grade 20 (annual cost \$70,159) Beach safety and emergency response are year-round needs, and performance data shows consistent demand that requires stable staffing. Despite operating 14 guarded beaches, we are routinely short-staffed, with some months showing over 50 instances where beaches did not meet standards due to insufficient staffing. When staffing drops too low, one or more beaches must go unguarded during normal operating hours. At the same time, workload remains high, with strong attendance, over 1,000 minor medical aids each month, and thousands of preventive actions. Adding five (5) full-time lifeguard positions reduces reliance on seasonal staffing, decreases turnover, and improves consistent coverage, prevention, and emergency response across the beach system.							
Strategic Priority:	One-time Cost:							
KPI(s)	Uniforms - \$500 each - \$2,500							
Associated:	Recurring Costs: Uniforms - \$200 each - \$1,000, Mileage - \$100 each - \$500, Certifications - \$150 each - \$750							
Strategic Priority:	Public Safety							
Associated:	Number of times we were short staffed at our 14 guarded beaches. Number of times OT or CT was worked by Lifeguards in Ocean Rescue.							

Palm Beach County, Florida Supplemental Requests

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
		123,450	81,279	0	204,729	2
						204,729

Unit: Community Risk Reduction
Requesting: Fire Inspector I (2)
Justification: Fire Inspector I (2) CBA Position (annual cost \$94,009)
 Community Risk Reduction Department (CRRD) inspectors are responsible for more than 40,000 properties across 1,761 square miles, including over 30,000 sites requiring annual fire inspections, but only 59% of ISO required inspections are completed each year. With 20 inspectors averaging 1,600 inspections each, the required pace far exceeds what can be accomplished alongside reinspections, follow-ups, business tax receipts, and training. In comparison, a neighboring municipal fire department completes 100% of its 3,750 annual inspections with nine inspectors, highlighting the scale mismatch in PBGR. Construction and plans review staff face similar demand, completing over 9,300 construction inspections and reviewing more than 10,500 plans, yet plans review KPIs have not been met, averaging only 46.6% over five years. As a result, plan turnaround times that should be 4 days now routinely take 4-6 weeks, showing a clear gap between required workload and available staffing.

Projected Overtime Savings including taxes and FRS - \$61,075

One-Time Costs:
 Field PC - \$1,350 each - \$2,700
 Staff Vehicle - \$60,375 each - \$120,750

Recurring Costs:
 Uniforms - \$400 each - \$800
 Small Tools - \$250 each - \$500

Strategic Priority: Public Safety
KPI(s) Annual building fire inspection completion percentage rate. Number of annual fire inspections completed. Existing inspections closed upon the first reinspection.
Associated:

Palm Beach County, Florida Supplemental Requests

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
		56,400	157,827	0	214,227	1
Budget					214,227	

Unit: FR Emergency Management
Requesting: Emergency Management Specialist (1)
Justification: Emergency Management Specialist (1) CBA Position (annual cost \$157,807)
 The Emergency Management Specialist is essential to managing the divisions increasing workload and maintaining continuity during major initiatives, activations, and seasonal demands. The role strengthens capacity for complex projects including cost recovery, policy development, incident action plan creation, and grant coordination while supporting daily operations. It reduces reliance on outside staff, provides depth of coverage during leadership absences, and supports succession planning. The position also enhances operational readiness through mobile command unit response, Palm Beach Sheriff's Office Fusion Center support, and coordination for large events. Additionally, it ensures accurate tracking of dignitary detail and emergency related overtime costs.

- One-Time Costs:
 Desk - \$2,000
 Chair - \$800
 Desktop Computer - \$1,650
 Monitor - \$1,000
 Printer - \$900
 Keyboard/Mouse - \$50
 Staff Vehicle - \$50,000

Strategic Priority: Public Safety
KPI(s) Average total response time for all of Fire Rescue's service area.
Associated:

Palm Beach County, Florida Supplemental Requests

						Requested			Approved		
Unit:	Medical Services	One-Time	Recurring	Revenue	Net	Pos.	Budget	Pos.			
Requesting:	Emergency Medical Services Educator (1)	63,000	188,897	0	251,897	1	251,897	1			
Justification:	Emergency Medical Services (EMS) Educator (1) CBA Position (annual cost \$188,877) The Medical Services Divisions growing training workload across four shifts has led to inconsistent instruction, delays, and increased overtime. Responsibilities are currently split among staff creating variation and limiting coordination. A full-time EMS Educator would centralize planning, standardize training and evaluations, support Paramedic Development Courses, and ensure consistent competency documentation. This role would also reduce reliance on adjunct instructors, helping control rising training costs while improving efficiency and quality.										
Unit:	Medical Services	142,425	0	0	142,425	0	142,425	0			
Requesting:	Realiti iSimulate Cardiac Training Monitors	2,399,675	24,998,248	0	27,397,923	137	26,687,066	129			
Justification:	The Realiti iSimulate Cardiac Training Monitors are needed to provide realistic, up to date cardiac simulation training for Fire Rescue. It improves paramedic readiness, standardizes training to match field equipment, and is more cost effective and reliable than current outdated training tools. This investment directly enhances patient care during cardiac emergencies - 15 units at \$9,495 each.										
Strategic Priority:	Public Safety										
KPI(s)	Number of classroom-based Didactic training hours delivered by Medical Services. Field Training Hours										
Associated:	Delivered by Medical Services.										
Unit:	Medical Services	2,399,675	24,998,248	0	27,397,923	137	26,687,066	129			
Requesting:	Fire Rescue										
Justification:	Total for: Dependent Districts										
Strategic Priority:	Public Safety										
KPI(s)	Number of classroom-based Didactic training hours delivered by Medical Services. Field Training Hours										
Associated:	Delivered by Medical Services.										
Non-Countywide Ad Valorem		2,399,675	24,998,248	0	27,397,923	137	26,687,066	129			

Palm Beach County, Florida Supplemental Requests

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
Non-Ad Valorem						
Enterprise & Non-Ad Valorem						
Airports						
Unit:	Airports Planning & Design	6,150	103,007	0	109,157	1
Requesting:	P&D - Project Manager					
Justification:	Project Manager (1) Pay Grade 49 (annual cost \$137,316)					
	<p>This position is needed due to the increased number of capital projects managed by Airports Planning & Development (Planning). These projects are critical to meeting future demand and maintaining safe, reliable infrastructure across all four airports. The FY 2027-2031 Capital Improvement Program totals approximately \$480 million, requiring management of a larger volume of design and construction contracts than in prior years. Planning currently oversees project design, but the architectural and engineering expertise required is better aligned with Construction Project Managers (PMs). Adding this position will allow PMs to manage projects from initiation through completion. With 34 projects in design and 52 in construction, and more expected next fiscal year, an additional PM is needed to balance workloads, maintain schedules, and ensure timely delivery of essential capital improvements.</p> <p>One-Time Costs: Desk - \$2,000 Desk Chair - \$800 Filing Cabinet - \$1,000 Desktop - \$1,650 Monitor (2) - \$500 Office Supplies - \$200</p>					
Strategic Priority:	Economic Development					
Strategic Priority:						
KPI(s)	Decrease the number of active capital improvement projects supervised by each project manager in order to increase efficiency					
Associated:						

Palm Beach County, Florida Supplemental Requests

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
		6,150	69,014	0	75,164	1
Budget					75,164	

Unit: Airports Planning & Design
Requesting: P&D - Construction Coordinator
Justification: Construction Coordinator (1) Pay Grade 33 (annual cost \$91,992)

This position is needed to support Project Management (PM) staff. Construction Coordinators provide the daily field inspections, contractor coordination, and onsite oversight required to support PMs and keep projects moving. To effectively support the PM staff and growing project portfolio, a new Construction Coordinator position is necessary to maintain quality control, ensure compliance, and help deliver projects efficiently.

One-Time Costs:
 Desk - \$2,000
 Desk Chair - \$800
 Filing Cabinet - \$1,000
 Desktop - \$1,650
 Monitor (2) - \$500
 Office Supplies - \$200

Strategic Priority: Economic Development
Strategic Priority: KPI(s) Decrease the number of active capital improvement projects supervised by each Construction
Associated: Coordinator in order to increase efficiency

Palm Beach County, Florida Supplemental Requests

		Requested				Approved	
		One-Time	Recurring	Revenue	Net	Pos.	
Unit:	Ground Transportation Operations	0	81,596	0	81,596	1	
Requesting:	Administration - Airport Assistant Parking Manager						Budget
Justification:	Airport Assistant Parking Manager (1) Pay Grade 40 (annual cost \$108,768)						81,596
	<p>The request for an additional position reflects a significant increase in operational responsibilities that can no longer be absorbed by current personnel without affecting service quality or contractual compliance. Expanded parking services, including reservations and valet, have created demands that exceed existing staffing capacity. A position is needed to support contract oversight, monitor vendor performance, provide technical support for parking systems, and maintain timely, effective customer service. Without this added capacity, the Department risks reduced contract oversight, reduced responsiveness, and operational inefficiencies as demand for parking services continue to grow. The position is necessary to ensure contract compliance, protect revenue, and sustain reliable, high-quality parking operations.</p>						Pos.
	<p>Strategic Priority: Economic Development</p> <p>Strategic Priority: Parking is one of the airport's highest-revenue generating services, and sustaining strong performance in this area is essential. The new position will provide direct support to existing staff and strengthen the Department's ability to manage the critical function.</p>						

Palm Beach County, Florida Supplemental Requests

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
		5,950	39,916	0	45,866	1
Budget					45,866	
Pos.						1

Unit:

Terminal Operations

Requesting:

Operations - Airports Operations Technician

Justification:

Airports Operations Technician (1) Pay Grade 24 (annual cost \$76,128)

Airport Operations requires an additional position due to rising activity levels and sustained staffing constraints. The division is accruing elevated overtime, driven in part by frequent visits from dignitaries that require additional operational support, as well as mandatory minimum staffing requirements that must be met at all times. Palm Beach International Airport is experiencing the highest passenger volumes in its history, supported by new airlines and expanded seasonal service. This growth has significantly increased the workload for Airport Operations staff, including higher call volumes, greater passenger-assistance needs, more airline and tenant employees on site, and an increase in medical, security, and operational events. By adding a new Airport Operations Technician, staff is anticipating a decrease in the amount of overtime accrued by current staff and added flexibility to the current schedule. In addition, by adding this position, it has been proven that in the event of turnover, this position could receive internal promotion and advancement opportunities leading to staff retention and less demands on training resources.

One-Time Costs:

Desk - \$2,000

Desk Chair - \$800

Filing Cabinet - \$1,000

Desktop - \$1,650

Monitor (2) - \$500

Additional \$500 included for training.

Strategic Priority:

Public Safety

Strategic Priority:

Decrease the amount of overtime accrued by Airport Operations Staff

KPI(s)

Associated:

Palm Beach County, Florida Supplemental Requests

		Requested				Approved	
		One-Time	Recurring	Revenue	Net	Pos.	Budget
Unit:	Terminal Operations	5,950	87,417	0	93,367	1	93,367
Requesting:	Operations - Airport Operations Supervisor-Security						
Justification:	Airport Ops Supervisor-Security (1) Pay Grade 42 (annual cost \$114,456)						
	This position is needed due to rising activity levels, enhanced security requirements, and sustained staffing constraints within Airport Operations, including supervisory staff. The division is accruing elevated overtime, driven by increased airport activity and frequent visits by dignitaries that require additional operational support. Airport Operations also has mandatory minimum staffing requirements that must be met at all times. Palm Beach International Airport is experiencing the highest passenger volumes in its history, supported by new airlines and expanded seasonal service. This growth has significantly increased the workload for Operations staff, including higher call volumes, greater passenger-assistance needs, more airline and tenant employees on site, and an uptick in medical, security, and operational events. Given these demands, an additional supervisory position is essential to maintain adequate coverage, ensure operational continuity, and support staff in managing the increased volume and complexity of daily airport operations.						
	One-Time Costs:						
	Desk - \$2,000						
	Desk Chair - \$800						
	Filing Cabinet - \$1,000						
	Desktop - \$1,650						
	Monitor (2) - \$500						
	Additional \$1,555 included for training, dues, and memberships.						
Strategic Priority:	Public Safety	24,200	380,950	0	405,150	5	405,150
Strategic Priority:							
KPI(s)	NA						
Associated:							
	Airports						
	Total for: Enterprise & Non-Ad Valorem	24,200	380,950	0	405,150	5	405,150
	Non-Ad Valorem						
	Grand Total	2,942,778	33,296,413	0	36,239,191	152	34,003,241

Palm Beach County, Florida Reduction Scenarios

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
Countywide Ad Valorem						
BCC Departments						
Community Services						
Unit:	Behavioral Health and Substance Use Response	0	(1,454,783)	0	(1,454,783)	0
Requesting:	Cut Scenario - Eliminate contracts for Behavioral Health					
Justification:	<p>Cut Scenario-Behavioral Health.</p> <p>Eliminate contracts with nonprofit partners providing behavioral health services. Termination of these contracts would significantly reduce access to behavioral health services for vulnerable residents and create service gaps across the County's behavioral health system. These nonprofit providers deliver critical prevention, treatment, and recovery services that help stabilize individuals and reduce reliance on more costly emergency and crisis systems. Eliminating this funding would reverse progress made in strengthening the County's behavioral health continuum of care.</p>					
Strategic Priority:	Substance Use & Behavioral Disorders					
KPI(s)	Increase Palm Beach County's network of Recovery Community Centers (RCCs) utilization by county residents in Delray Beach, Lake Worth, Riviera Beach, and Belle Glade; Increase the percentage of program participants and community members completing 2 or more Recovery Capital Index (RCIs) to measure ongoing engagement					
Associated:						

Palm Beach County, Florida Reduction Scenarios

		Requested				Approved		
		One-Time	Recurring	Revenue	Net	Pos.	Budget	Pos.
Unit:	Financial Assistance	0	(622,751)	0	(622,751)	0	(311,375)	0
Requesting:	Cut Scenario - Rental Assistance							
Justification:	<p>Cut Scenario: Rental Assistance</p> <p>The proposed \$622,751 reduction to rental assistance funding would significantly limit the County's ability to address growing housing instability. Palm Beach County continues to face a severe shortage of affordable housing, and rising housing costs and overall cost of living are increasing the number of households needing assistance to remain stably housed.</p> <p>Rental assistance serves as a critical homelessness prevention strategy by helping households avoid eviction and maintain housing stability. Service providers are reporting increased demand and longer waitlists, reflecting the growing need for assistance across the County.</p> <p>The upcoming annual Point-in-Time (PIT) Count is also expected to show an increase in individuals and families experiencing homelessness. Reducing rental assistance funding at this time may increase pressure on the County's homelessness response system and lead to greater reliance on more costly emergency interventions. Maintaining current funding levels supports housing stability and helps prevent additional households from entering homelessness. We are continuing to fund \$2,547,393 for the Rental Assistance Program, after this cut of \$311,375.</p> <p>MANAGEMENT TEAM ADJUSTMENT \$311,376</p>							
Strategic Priority:	Unsheltered Residents							
KPI(s)	Decrease the number of people experiencing homelessness in Palm Beach County							
Associated:								

Palm Beach County, Florida Reduction Scenarios

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
		0	(106,370)	0	(106,370)	0
						0

Unit: CSBG

Requesting: Cut Scenario - CSBG County Overmatch

Justification: Cut Scenario--Community Action Program (CSBG County Overmatch)

The proposed \$106,370 reduction to the Community Action Program County overmatch would reduce the Department's ability to leverage Community Services Block Grant (CSBG) funding and limit resources available to support low-income residents working toward self-sufficiency. These funds support services designed to help individuals and families improve economic stability through employment assistance, case management, financial literacy, and other supportive services.

Reducing the County overmatch would decrease the overall capacity of the program to provide these services at a time when many households continue to face rising housing costs and financial hardship. Maintaining the County's investment helps ensure continued access to critical self-sufficiency services that support residents in achieving long-term economic stability. This proposed \$106,370 cut is in addition to the \$200,000 base cut for the CSBG County overmatch. We are continuing to fund \$146,871 for the CSBG County Overmatch after the \$200,000 base cut.

MANAGEMENT TEAM ADJUSTMENT

Strategic Priority: Economic Development

KPI(s) Associated: Increase the number of clients who obtained a recognized credential or certificate, including educational or vocational skills; Increase the number of households who prevented electric utility disconnection or services were reconnected through assistance (LIHEAP and other funding sources)

Palm Beach County, Florida Reduction Scenarios

		Requested				Approved		
		One-Time	Recurring	Revenue	Net	Pos.	Budget	Pos.
Unit:	Mid County Senior Center	0	(116,096)	0	(116,096)	(2)	0	0
Requesting:	Cut Scenario - Senior Food Program - 2 Filled Positions							
Justification:	<p>Cut to Senior Food program - 2 Positions</p> <p>The proposed \$116,096 reduction to senior nutrition services would eliminate two currently filled Site Manager positions responsible for overseeing congregate meal operations and reduce the County's capacity to provide meals to older adults. These services are a critical lifeline for many seniors who rely on daily meal programs to maintain proper nutrition, health, and social connection.</p> <p>Reducing funding at this level would limit meal availability and weaken program oversight, directly impacting vulnerable seniors who depend on these services. At a time when many older adults are facing rising living costs and food insecurity, this reduction may result in fewer meals being served and increased hardship for those most in need. See additional supplement - Cut Scenario - Senior Food Program.</p> <p>Over the past several years, the County has made meaningful progress in strengthening services and expanding support for older adults. Eliminating these currently filled positions and reducing food service funding would represent a step backward in those efforts and could undermine the progress made in improving nutrition and quality of life for seniors in Palm Beach County.</p>							
Strategic Priority:	Public Safety							
KPI(s)	Increase seniors' access to nutritious meals to prevent hunger; Increase the number of seniors receiving							
Associated:	In-Home and community-based Services							
	MANAGEMENT TEAM ADJUSTMENT							

Palm Beach County, Florida Reduction Scenarios

		Requested				Approved	
		One-Time	Recurring	Revenue	Net	Pos.	
Unit:	Doss Oaa Title Iii C1	0	(200,000)	0	(200,000)	0	
Requesting:	Cut Scenario - Senior Food Program						
Justification:	The proposed \$200,000 reduction to senior nutrition services would reduce the County's capacity to provide meals to older adults. These services are a critical lifeline for many seniors who rely on daily meal programs to maintain proper nutrition, health, and social connection. Reducing funding at this level would limit meal availability and weaken program oversight, directly impacting vulnerable seniors who depend on these services. At a time when many older adults are facing rising living costs and food insecurity, this reduction may result in fewer meals being served and increased hardship for those most in need. Over the past several years, the County has made meaningful progress in strengthening services and expanding support for older adults. Eliminating these currently filled positions and reducing food service funding would represent a step backward in those efforts and could undermine the progress made in improving nutrition and quality of life for seniors in Palm Beach County. We are continuing to fund \$539,281 for the Senior Food Program, after this cut of \$150,00. MANAGEMENT TEAM ADJUSTMENT \$50,000						
Strategic Priority:	Public Safety						
KPI(s)	Increase seniors' access to nutritious meals to prevent hunger; Increase the number of seniors receiving In-Home and community-based Services						
Associated:							
		0	(2,500,000)	0	(2,500,000)	(2)	(1,916,158)
		Community Services					0

Palm Beach County, Florida Reduction Scenarios

		Requested			Approved			
		One-Time	Recurring	Revenue	Net	Pos.	Budget	Pos.
County Cooperative Extension								
Unit:	Agriculture	0	(85,730)	0	(85,730)	(1)	0	0
Requesting:	Cut Scenario - One Filled Custodial Position							
Justification:	Most departments rely on county-contracted custodial services. Eliminating our two custodial positions (salary and fringe) will significantly help achieve the \$356,000 budget reduction. The caveat is that with the elimination of these two county custodial positions, the Extension Department would need to rely on county-contracted custodial services. There is no logic in eliminating only one custodial position, since a single custodian cannot possibly service the entire Extension Department, thus keeping only a single custodian position would still require us to secure county-contracted custodial services.							
	MANAGEMENT TEAM ADJUSTMENT							
Strategic Priority:	Centralized/Supporting Departments							
KPI(s)	N/A							
Associated:								

Palm Beach County, Florida Reduction Scenarios

		Requested				Approved		
		One-Time	Recurring	Revenue	Net	Pos.	Budget	Pos.
Unit:	Environmental Horticulture	0	(73,874)	0	(73,874)	(1)	0	0
Requesting:	Cut Scenario - One Filled Custodial Position							
Justification:	Most departments rely on county-contracted custodial services. Eliminating our two custodial positions (salary and fringe) will significantly help achieve the \$356,000 budget reduction. The caveat is that with the elimination of these two county custodial positions, the Extension Department would need to rely on county-contracted custodial services. There is no logic in eliminating only one custodial position, since a single custodian cannot possibly service the entire Extension Department, thus keeping only a single custodian position would still require us to secure county-contracted custodial services.							
	MANAGEMENT TEAM ADJUSTMENT							
Strategic Priority:	Centralized/Supporting Departments							
KPI(s)	N/A							
Associated:								
Unit:	Pb Soil & Water Conservation	0	(79,000)	0	(79,000)	0	(79,000)	0
Requesting:	Cut Scenario - Soil and Water Conservation							
Justification:	To meet target reductions specified we are proposing to cut full funding to the Palm Beach County Soil & Water Conservation District in the amount of \$79,000. Their operations directly support county operations by assigning one of their employees to conduct site visits and Best Management Practice (BMP) reviews/audits for farming and plant nursery operations occurring on county-owned land in the Ag Reserve. The growers have lease agreements with the county, and lease language includes a requirement for BMP implementation and BMP audits.							
Strategic Priority:	Centralized/Supporting Departments							
KPI(s)	Supporting Government Agency							
Associated:								
	County Cooperative Extension	0	(238,604)	0	(238,604)	(2)	(79,000)	0

Palm Beach County, Florida Reduction Scenarios

Requested		Approved				
One-Time	Recurring	Revenue	Net	Pos.	Budget	Pos.

Environmental Resources Management

Unit:	Natural Areas Management	0	(1,329,860)	0	(1,329,860)	0
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Requesting: Cut Scenario - Access to Public Facilities and Natural Areas

Justification: Cut Scenario

*Delays/Cancel repairs and replacement of Public Use Facilities.

*Leads to Natural Areas closures due to public safety.

*Reduces state/federal grant funding opportunities for restoration projects.

Background

*Includes an \$500k reduction in operating funds earmarked for Public Use Facility renovations, which could result in closure of some Natural Areas due to safety concerns. Many Natural Areas have aging infrastructure approaching 30 years old and will need to be closed if renovation efforts are paused.

*Reduces funds used to match state/federal grants for restoration projects. A reduction in grant-matching capabilities limits our pursuit of state/federal grants. We are continuing to fund \$3.5M Natural Areas.

MANAGEMENT TEAM ADJUSTMENT \$829,860

Strategic Priority:

Environmental Protection

KPI(s)

Natural Resources Stewardship

Associated:

Palm Beach County, Florida Reduction Scenarios

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
Unit:	Manatee Protection Program	0				
Requesting:	Cut Scenario - Reduces Manatee Protection Plan		(70,140)	0	(70,140)	0
Justification:	Cut Scenario					

*Reduces Manatee Protection Plan (MPP) annual funding by 10%.
 *Includes cuts to the municipal marine units we contract with for manatee law enforcement.
 *Eliminates manatee-based public outreach and education.

Background

*Reduces funding allocation to nine municipalities providing on-water manatee law enforcement to \$8,866.66 each (down from \$16,660 each), which represents an overall cut to the Manatee Law Enforcement Program annual funding of \$70,140 (47%). We are continuing to fund \$79,860 Manatee Protection.

MANAGEMENT TEAM ADJUSTMENT

Strategic Priority: Environmental Protection
KPI(s) Environmental Enhancement & Restoration
Associated:

Unit:	Living Shoreline - Providencia Park	0	(300,000)	0	(300,000)	0
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Requesting: Cut Scenario - Living Shoreline Providencia Park Reduction
Justification: Cut Scenario

* Further reduces Manatee Protection Plan (MPP) annual funding by 40%.
 * Reduces state/federal grant funding opportunities for restoration projects.

Background

* Reduces funds used to match state/federal grants for habitat restoration projects (About \$6M in grant awards since 2020 have been leveraged with MPP funding)
 * Living Shoreline Providencia Park will see a \$300K reduction in direct project funding and associated matching funds.

MANAGEMENT TEAM ADJUSTMENT

Strategic Priority: Environmental Protection
KPI(s) Environmental Enhancement & Restoration
Associated:

Palm Beach County, Florida Reduction Scenarios

		Requested			Approved			
		One-Time	Recurring	Revenue	Net	Pos.	Budget	Pos.
Unit:	Peanut Island Shoreline	0	(300,000)	0	(300,000)	0	0	0
Requesting:	Cut Scenario - Reduction Peanut Island Shoreline Restoration							
Justification:	Cut Scenario							
	*Further reduces Manatee Protection Plan (MPP) annual funding by 40%.							
	* Reduces state/federal grant funding opportunities for restoration projects. Background							
	* Reduces funds used to match state/federal grants for habitat restoration projects (About \$6M in grant awards since 2020 have been leveraged with MPP funding)							
	* Peanut Island Shoreline restoration projects will see a \$300K reduction in direct project funding and associated matching funds.							
	MANAGEMENT TEAM ADJUSTMENT							
Strategic Priority:	Environmental Protection							
KPI(s)	Environmental Enhancement & Restoration							
Associated:								
	Environmental Resources Management	0	(2,000,000)	0	(2,000,000)	0	(500,000)	0

Palm Beach County, Florida Reduction Scenarios

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
Housing and Economic Development						
Unit:	Housing Initiative	0	(7,500,000)	0	(7,500,000)	0
Requesting:	Cut Scenario - 147 Affordable and Workforce Housing Units					
Justification:	A \$7.5M ad valorem reduction to the FY 2027 budget would negatively impact the Housing Initiatives Program (HIP) which provides funding to housing developers to increase the local affordable and workforce housing inventory. A \$7.5M budget reduction would equate to a reduction of 147 new affordable and workforce housing units produced by the HIP. As of April 2026, there is \$43,027,452 available in the Housing Initiatives Program. In addition, there is a total of \$23.5M available in the ARPA Response Replacement Fund that can be utilized for the program.					
Strategic Priority:	Housing Development					
KPI(s)	Number of single-family housing units constructed and rehabilitated/repaired with HED funding					
Associated:	assistance					
Unit:	De-Mucking	0	(1,500,000)	0	(1,500,000)	0
Requesting:	Cut Scenario - De-Mucking					
Justification:	The Department of Housing and Economic Development (DHED) has received multiple funding requests for De-Mucking services, and the current budget is expected to be fully exhausted once these requests are approved. A 1.5M reduction in funding would limit DHED's ability to continue providing services to the community. As of April 2026, there is \$4,500,000 available in this fund for De-Mucking. In addition, there is a total of \$23.5M available in the ARPA Response Replacement Fund that can be utilized for the program.					
Strategic Priority:	Housing Development					
KPI(s)	None					
Associated:						
Housing and Economic Development						
		0	(9,000,000)	0	(9,000,000)	0

Palm Beach County, Florida Reduction Scenarios

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
					Budget	Pos.
Human Resources						
Unit:	Personnel Division	0	(94,596)	0	(94,596)	(1)
Requesting:	Cut Scenario - Training, Recruiting, and One Vacant Position					
Justification:	Reducing travel and per diem will limit staff training in a highly legally driven department and increase the risk of compliance and litigation issues. Reducing promotional items and advertising, including legal advertising, will negatively impact recruitment efforts. Reducing data processing software and accessories will hinder HR technology improvements and impact procurement efforts for NeoGov (applicant tracking and onboarding) and Scantron (firefighter testing), limiting the departments ability to modernize workflows. Eliminating the vacant Administrative Assistant position will impact payroll, budget support, agenda preparation, and procurement functions, slow response times, and shift responsibilities to other staff.					
Strategic Priority:	Centralized/Supporting Departments					
KPI(s) Associated:	N/A					
		0	(94,596)	0	(94,596)	(1)
		Human Resources				
		0	(94,596)	0	(94,596)	(1)

Palm Beach County, Florida Reduction Scenarios

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
Medical Examiner						
Unit:	Medical Examiner	0	(220,000)	0	(220,000)	0
Requesting:	Cut Scenario - Unable to Secure Locum Doctors					
Justification:	CUTS WILL NEGATIVELY IMPACT OPERATIONS with (\$86,399 Obj 1203) not being able to secure locum doctors, (\$40,000 Obj 3401) body removal contract which is VITAL to our mission, (\$40,000 Obj 3431) cutting to minimum state mandated laboratory testing, (\$13,500 Obj 4001) eliminating travel & per diem for doctors & staff, (\$15,000 Obj 5121) computers aging out, (\$24,851 Obj 5233) minimum level of state mandated laboratory safety supplies, and (\$250 Obj 5412) cutting to minimum mandatory dues.					
	MANAGEMENT TEAM ADJUSTMENT					
Strategic Priority:	Centralized/Supporting Departments					
KPI(s)	N/A					
Associated:						
	Medical Examiner	0	(220,000)	0	(220,000)	0

Palm Beach County, Florida Reduction Scenarios

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
						Budget
						Pos.
Office of Technology & Innovation						
Unit:	Various	0	(1,740,000)	0	(1,740,000)	0
Requesting:	Cut Scenario - Reduction in Technological Advancement Effort					
Justification:	This reduction will impact technological advancement efforts as well as the ability to support ongoing maintenance of existing products and software.					
	MANAGEMENT TEAM ADJUSTMENT					
Strategic Priority:	Centralized/Supporting Departments					
KPI(s)	N/A					
Associated:						
<hr style="border-top: 1px dashed black;"/>						
Unit:	Application Services	0	0	0	0	(8)
Requesting:	Vacant Position Funding Moved to Operations					
Justification:	Cost-neutral move of vacant positions to operating expenses necessary to fund ongoing operations.					
Strategic Priority:	Centralized/Supporting Departments					
KPI(s)	N/A					
Associated:						
Office of Technology & Innovation						
		0	(1,740,000)	0	(1,740,000)	(8)

Palm Beach County, Florida Reduction Scenarios

		Requested			Approved			
		One-Time	Recurring	Revenue	Net	Pos.	Budget	Pos.

Palm Tran

Unit: Vehicle Operations 0 (1,797,404) 83,052 (1,714,352) (7)

Requesting: Cut Scenario - Reduce Span of Fixed Routes, Incl. 7 Positions

Justification: The proposed changes would reduce span of Fixed Route services from 4:40AM - 11:00 PM to 6:00AM - 10:00 PM.

Delaying the start of service on key Palm Tran routes would significantly affect riders who rely on early morning routes to access employment and essential services. Many of the affected corridors serve communities with higher concentrations of low-income residents, seniors, and individuals with disabilities who depend heavily on public transportation.

For example, Route 47, which begins service at 4:40 a.m., serves the Glades communities of Pahokee, South Bay, and Belle Glade, where nearly 48% of residents live near the poverty threshold and 19% have a disability. The route also connects residents with the limited employment opportunities within the Glades region and to broader regional job markets. Similarly, Route 40 provides a critical connection between the Glades, Wellington, and downtown West Palm Beach, enabling riders to access additional transit services and regional employment centers.

Delaying service on Routes 1, 2, 3, and 43 would also affect key corridors identified for enhanced transit service and could impact the viability of existing grant-funded service improvements. Overall, later start and end times would reduce transit access for approximately 560,000 residents and 360,000 jobs located within a quarter mile of a transit route, limiting mobility and access to economic opportunities. This service span reduction would also eliminate seven (7) bus operator positions.

ADJUSTMENT PER BOARD DIRECTION ON 5/28/2026

Strategic Priority: Infrastructure

Strategic Priority: Economic Development

KPI(s) Total Annual System Ridership

Associated:

Palm Beach County, Florida Reduction Scenarios

		Requested				Approved		
		One-Time	Recurring	Revenue	Net	Pos.	Budget	Pos.
Unit:	Vehicle Operations	0	(4,162,337)	333,169	(3,829,168)	(41)	0	0

Requesting: Cut Scenario - Frequency Reductions, Incl 41 Positions

Justification: The proposed changes would reduce service frequency on several routes:

Route 3 Weekday: from 20 to 30 minutes

Route 20 Weekday: from 40 to 60 minutes

Route 30 Weekday: from 30 to 60 minutes

Route 30 Saturday: from 30 to 60 minutes

Route 31 Weekday: from 20 to 30 minutes

Route 31 Sunday: from 30 to 60 minutes

Route 40 Weekday: from 30 to 60 minutes

Route 47 Weekday: from 30 to 60 minutes

These reductions would increase waiting times and make transit less reliable for residents and workers along these corridors. The impact would be greatest for transit-dependent populations, including low-income households, seniors, and people with disabilities.

In FY 2025, more than 4 million trips were taken on these routes, almost half of total ridership for Palm Tran. Within a mile of these routes, about 265,000 residents and 180,000 jobs are located. Among these residents: 30,000 have disabilities, 70,000 live near the poverty threshold, 50,000 are over age 65. Service reductions such as the frequency changes proposed could force many riders to rely on more expensive paratransit services or lose access to jobs, services, and daily activities. This proposed frequency reduction would also eliminate 29 bus operators, two (2) operations supervisors, six (6) Maintenance Technicians and two (2) utility workers for a total of 41 positions.

This would ultimately limit mobility in Palm Beach County for those who need it most as well as make it harder for Palm Tran to secure future grant funding from Federal and State partners.

ADJUSTMENT PER BOARD DIRECTION ON 5/28/2026

Strategic Priority: Infrastructure

Strategic Priority: Economic Development

KPI(s) Associated: Total Annual System Ridership

Palm Beach County, Florida Reduction Scenarios

		Requested				Approved	
		One-Time	Recurring	Revenue	Net	Pos.	Pos.
Unit:	Vehicle Operations	0	(1,331,909)	145,524	(1,186,385)	(4)	0
Requesting:	Cut Scenario - Holiday Service Elimination, Incl 4 positions						
Justification:	Eliminating holiday service would decrease the reliability of transit for residents and workers in the service corridors. These changes would particularly affect populations that already have higher levels of transit dependence, including low income households, seniors, and people with disabilities. The demographic characteristics of the affected corridors indicate that these changes could disproportionately impact vulnerable populations and reduce access to jobs, services, and daily activities.						
	In FY25 there were 67,690 trips taken on days Palm Tran operates holiday service.						
	ADJUSTMENT PER BOARD DIRECTION ON 5/28/2026						
Strategic Priority:	Infrastructure						
KPI(s)	Total Annual System Ridership						
Associated:							

Palm Beach County, Florida Reduction Scenarios

		Requested				Approved		
		One-Time	Recurring	Revenue	Net	Pos.	Budget	Pos.
Unit:	Vehicle Operations	0	(3,669,677)	356,369	(3,313,308)	(25)	0	0

Requesting:

Justification:

Vehicle Operations
 Cut Scenario - Additional Frequency Reductions, Incl 25 positions
 Under the proposed scenario, including less fixed route frequencies, elimination of Bus Link, reduced weekday and weekend service hours, and elimination of all holiday service, Palm Tran would experience a significant reduction in accessibility for transit dependent riders. Longer wait times and shorter service spans would make trips slower, less reliable, and more difficult for riders who depend on transit for work, healthcare, groceries, and other daily needs. The loss of Bus Link would remove critical first and last mile connections, particularly affecting riders who cannot walk long distances to bus stops. These combined changes would shift Palm Tran's role away from providing essential mobility toward a more limited service model that does not fully meet the needs of Palm Tran users and vulnerable populations. The scenario would likely result in missed work shifts, reduced access to medical care, increased isolation for seniors and people with disabilities, and greater reliance on higher cost paratransit services. Overall, the proposed service reductions would move impacts beyond inconvenience and toward loss of access to basic needs.

The proposed service reductions would have negative long term consequences for Palm Tran's federal transit funding. FTA formula grants, especially Section 5307 Urbanized Area Formula funds, are partly based on service levels and ridership reported to the National Transit Database. Reducing frequency, service hours, coverage, and holiday service would lower vehicle revenue miles, vehicle revenue hours, and passenger trips over time. While funding would not drop immediately, sustained reductions would likely result in smaller future federal apportionments, weakening Palm Tran's ability to fund both operations and capital improvements.

Service cuts would also affect fleet management and grant compliance. With fewer buses needed for daily peak service, Palm Tran's bus spare ratio would increase above FTA's 20 percent guideline, potentially limiting eligibility for future bus replacement and bus facility grants. At the same time, reduced service could delay or eliminate planned capital investments, creating a risk that federal or state funds are not fully obligated or spent within required timeframes. Unused or excess funds would need to be returned at grant closeout, and unused vehicles purchased with federal dollars could trigger asset disposition requirements. Together, these impacts could lead to lost funding opportunities, compliance challenges, and long term financial strain beyond the immediate service changes.

ADJUSTMENT PER BOARD DIRECTION ON 5/28/2026

Strategic Priority:

Infrastructure

KPI(s)

Total Annual System Ridership

Associated:

		0	(10,961,327)	918,114	(10,043,213)	(77)	0	0
		Palm Tran						

Palm Beach County, Florida Reduction Scenarios

Requested						Approved	
	One-Time	Recurring	Revenue	Net	Pos.	Budget	Pos.
Parks and Recreation							
Unit:	0	(213,567)	0	(213,567)	(3)	0	0
Requesting:	West Jupiter Community Center						
Justification:	Rec Center Public Private Partnership - 3 Filled Positions Transitioning West Jupiter Recreation Center to a public-private partnership would eliminate three (3) full-time and three (3) non-permanent positions and may reduce direct County control over program delivery. This shift could impact access to affordable recreation programs that support youth development, community engagement, and overall mental and physical health, depending on the structure and pricing of the partnership. The FY 2027 impact reflects seven months of savings, with an annualized reduction of \$367,654.						
MANAGEMENT TEAM ADJUSTMENT							
Strategic Priority:	Economic Development						
KPI(s)	N/A						
Associated:							
Unit:	0	(581,298)	154,411	(426,887)	(6)	(426,887)	(6)
Requesting:	Jim Brandon Equestrian Center						
Justification:	Equestrian Cntr- Public Private Ptnrshp- 5 Filled Positions Transitioning the Jim Brandon Equestrian Center to a public-private partnership (P3) model would eliminate six (6) full-time and two (2) non-permanent positions while maintaining limited public access and reducing operational costs through private management. The opportunity for free and affordable public access to this equestrian center would be diminished although we would require some public access in any operational contract. Five (5) full-time positions and one (1) non-permanent position are filled.						
Strategic Priority:	Economic Development						
KPI(s)	N/A						
Associated:							

Palm Beach County, Florida Reduction Scenarios

						Requested			Approved			
						One-Time	Recurring	Revenue	Net	Pos.	Budget	Pos.

Unit:	Santaluces Pool					0	(197,968)	18,347	(179,621)	0	0	0
Requesting:	Cut Scenario - Closure of Santaluces Pool - Filled Positions											
Justification:	Closing Santaluces Pool would eliminate nineteen (19) non-permanent positions and remove access to aquatic programming for the surrounding community, including swim lessons, open swim, and water safety initiatives. This reduction would decrease participation opportunities for youth and families, particularly those who rely on affordable, local access to aquatic facilities. The closure would also limit the department's ability to support drowning prevention efforts and reduce geographic equity in service delivery by creating gaps in access to public pools in the central county region.											

MANAGEMENT TEAM ADJUSTMENT

Strategic Priority:	Public Safety					0	(461,111)	34,718	(426,393)	(5)	0	0
KPI(s)	N/A											
Associated:												

Unit:	Pioneer Park Aquatic Center					0	(461,111)	34,718	(426,393)	(5)	0	0
Requesting:	Glades Aquatic Cntr to Seasonal Ops- 5 Filled Positions											
Justification:	Pioneer Park Aquatic Center historically operated as a seasonal facility, with FY 2025 representing the first full year of expanded, year round operations to support increased access to swim lessons and the Pools in Schools initiative in the Glades area. Returning to seasonal operations would reverse this progress, resulting in the elimination of five (5) full-time positions and reduced staff hours for non-permanent employees. This change would also result in the loss of more than 350 current participants and eliminate the ability to offer an additional 100 or more lessons during winter months. The impact extends to school based programming, where up to 400 students rely on access to swim instruction through partnerships supported by the Childrens Services Council and the Drowning Prevention Coalition. Scaling back operations would significantly limit delivery of critical water safety programming in underserved Glades communities and reduce access to consistent, structured aquatic opportunities for youth and families.											

MANAGEMENT TEAM ADJUSTMENT

Strategic Priority:	Public Safety					0	(461,111)	34,718	(426,393)	(5)	0	0
KPI(s)	N/A											
Associated:												

Palm Beach County, Florida Reduction Scenarios

		Requested				Approved	
		One-Time	Recurring	Revenue	Net	Pos.	Pos.
Unit:	American Heart Association - Let's Move	0	(250,000)	0	(250,000)	0	0
Requesting:	Let's Move 365 Grant to Digital Vibez						
Justification:	Reduces opportunities for physical activity and wellness programming, negatively impacting community health and chronic disease prevention.						
Strategic Priority:	MANAGEMENT TEAM ADJUSTMENT \$125,000						
KPI(s)	Substance Use & Behavioral Disorders						
Associated:	N/A						
		0	(1,703,944)	207,476	(1,496,468)	(14)	(6)
		Parks and Recreation					(551,887)

Palm Beach County, Florida Reduction Scenarios

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
		0	(175,000)	0	(175,000)	0
Planning, Zoning and Building						
Unit:	Planning					
Requesting:	Cut Scenario - Workforce Housing Contractual Service					
Justification:	In FY 2024, the Planning Division initially requested \$175,000 in consultant funding to support workforce housing compliance monitoring (\$100,000) and a workforce housing economic analysis (\$75,000). The Workforce Housing Program has experienced increasing compliance issues with rental workforce units, including improper tenant eligibility determinations, and incorrect rent levels, which are often identified only after leases are executed and require retroactive corrective actions. In response, the County is revising program rules to require County verification of tenant eligibility and rent prior to lease execution, enabling real-time compliance tracking, improved oversight of approximately 1,300 existing units across 20 projects, and more than 1,000 units in the development pipeline. Separately, the Board of County Commissioners has directed staff to pursue program modifications that require an economic analysis under Florida Statute.					
Strategic Priority:	Economic Development					
Strategic Priority:	Housing Development					
KPI(s)	Number of rental units monitored to ensure compliance with Workforce Housing Program					
Associated:						
Planning, Zoning and Building		0	(175,000)	0	(175,000)	0

Palm Beach County, Florida Reduction Scenarios

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
					Budget	Pos.
Public Affairs						
Unit:	Public Affairs Administration	0	(20,000)	0	(20,000)	0
Requesting:	Cut Scenario - Reduction in Promotional Items					
Justification:	Promotional items are used to support the Board of County Commissioners' representation and the promotion of Palm Beach County. Budget cuts in this area, may limit the County's visibility and outreach efforts, reduce brand recognition, and diminish opportunities to showcase the County to businesses and residents, resulting, in a reduction of overall public engagement at key events.					
Strategic Priority:	MANAGEMENT TEAM ADJUSTMENT					
KPI(s)	Centralized/Supporting Departments					
Associated:	N/A					
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Unit:	Education & Government TV	0	(20,000)	0	(20,000)	0
Requesting:	Cut Scenario - Reduction in Professional Services					
Justification:	Budget cuts in this area may potentially impact the quality, consistency, and technical reliability of programming and production. If there are insufficient funding for these potential services it could limit content development, reduce production value, and potentially affect viewer engagement and the station's ability to effectively communicate County initiatives and government information.					
Strategic Priority:	MANAGEMENT TEAM ADJUSTMENT \$18,000					
KPI(s)	Centralized/Supporting Departments					
Associated:	N/A					
<hr style="border-top: 1px dashed black;"/>						
Unit:	Education & Government TV	0	(24,000)	0	(24,000)	0
Requesting:	Cut Scenario - Reduction in Contractual Services					
Justification:	Budget cuts in this area could directly affect the County's ability to meet federally mandated accessibility requirements. This portion of the budget supports closed captioning for all live and pre-recorded meetings and shows, as required by the Americans with Disabilities Act of 1990. A reduction could jeopardize compliance, limit accessibility, and restrict public access to government proceedings.					
Strategic Priority:	MANAGEMENT TEAM ADJUSTMENT					
KPI(s)	Centralized/Supporting Departments					
Associated:	N/A					

Palm Beach County, Florida Reduction Scenarios

		Requested				Approved	
		One-Time	Recurring	Revenue	Net	Pos.	Pos.
Unit:	Education & Government TV	0	(11,000)	0	(11,000)	0	0
Requesting:	Cut Scenario - Reduction in Travel						
Justification:	Budget cuts in this area may limit staff's ability to attend professional conferences, trainings, and industry events relevant to their field. This could reduce opportunities for continuing education, networking, and staying current with industry changes, technologies, and best practices; potentially decreasing professional development, innovation, and the staff's ability to implement new, forward-thinking strategies. In addition, a reduction in this area would ultimately affect in the way we execute one of the County's biggest events, Palm Beach County Day. This typically requires approximately 12-15 staff to fulfill the three-day event in Tallahassee.						
Strategic Priority:	MANAGEMENT TEAM ADJUSTMENT \$5,500						
KPI(s)	Centralized/Supporting Departments						
Associated:	N/A						
Unit:		0	(2,500)	0	(2,500)	0	0
Requesting:	Education & Government TV						
Justification:	Cut Scenario - Reduction in Registrations Budget cuts in this area may limit staff participation in professional conferences, trainings, and industry events. This could restrict access to continuing education and best practices, potentially impacting staff development and the County's ability to stay current with industry standards and new trends.						
Strategic Priority:	MANAGEMENT TEAM ADJUSTMENT						
KPI(s)	Centralized/Supporting Departments						
Associated:	N/A						

Palm Beach County, Florida Reduction Scenarios

		Requested				Approved	
		One-Time	Recurring	Revenue	Net	Pos.	Pos.
Unit:	Education & Government TV	0	(15,000)	0	(15,000)	0	0
Requesting:	Cut Scenario - Reduction in Dues, Memberships, Subscripts						
Justification:	Budget cuts in this area may limit access to professional associations such as Florida Association of Counties, National Association of County Information, Public Relations Society of America, National Association of Telecommunications Officers and Advisors, Florida Future Educators of America, and other industry resources and tools, thereby limiting staff's ability to stay informed about best practices and regulatory changes and potentially affecting operational effectiveness.						
Strategic Priority:	MANAGEMENT TEAM ADJUSTMENT						
KPI(s)	Centralized/Supporting Departments						
Associated:	N/A						
Unit:		0	(72,820)	0	(72,820)	(1)	0
Requesting:	Digital Marketing and Communications						
Justification:	Cut Scenario - One Filled Position Elimination of one position assigned to the 11th floor is being recommended due to operational redundancy created by operational adjustments. Historically this position provided front desk support including visitor reception, administrative coordination and office assistance. Due to the addition of a security officer stationed at the reception desk, these core responsibilities will be managed without the need for additional administrative staffing. The presence of the security officer ensures continuous coverage thereby maintaining service levels while reducing duplication of effort.						
Strategic Priority:	MANAGEMENT TEAM ADJUSTMENT						
KPI(s)	Centralized/Supporting Departments						
Associated:	N/A						

Palm Beach County, Florida Reduction Scenarios

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
Unit:	Digital Marketing and Communications	0	(20,000)	0	(20,000)	0
Requesting:	Cut Scenario - Reduction in Travel					
Justification:	Budget cuts in this area may limit staff's ability to attend professional conferences, trainings, and industry events relevant to their field. This could reduce opportunities for continuing education, networking, and staying current with industry changes, technologies, and best practices; potentially decreasing professional development, innovation, and the staff's ability to implement new, forward-thinking strategies. In addition, a reduction in this area would ultimately affect in the way we execute one of the County's biggest events, Palm Beach County Day. This typically requires approximately 12-15 staff to fulfill the three-day event in Tallahassee.					
Strategic Priority:	MANAGEMENT TEAM ADJUSTMENT \$10,000					
KPI(s)	Centralized/Supporting Departments					
Associated:	N/A					
<hr style="border-top: 1px dashed black;"/>		0	(10,000)	0	(10,000)	0
Unit:	Digital Marketing and Communications					
Requesting:	Cut Scenario - Reduction in Registrations					
Justification:	Budget cuts in this area may limit staff participation in professional conferences, trainings, and industry events. This could restrict access to continuing education and best practices, potentially impacting staff development and the County's ability to stay current with industry standards and new trends.					
Strategic Priority:	MANAGEMENT TEAM ADJUSTMENT					
KPI(s)	Centralized/Supporting Departments					
Associated:	N/A					

Palm Beach County, Florida Reduction Scenarios

		Requested				Approved	
		One-Time	Recurring	Revenue	Net	Pos.	Pos.
Unit:	Digital Marketing and Communications	0	(14,000)	0	(14,000)	0	0
Requesting:	Cut Scenario- Reduction in Data Processing/Software						
Justification:	Budget cuts in this area for data processing equipment, including computers and software, may increase the risk of outdated or unsupported/out-of-warranty technology. This can lead to system failures, reduced performance, and potential downtime. Over time, equipment failures or software limitations could disrupt operations, delay services, and impact overall productivity and security. The department relies heavily on Monday.com for project tracking and Adobe Creative Cloud for the majority of its daily work; any reduction or disruption to these software licenses could significantly hinder workflow, delay deliverables, and impact productivity.						
Strategic Priority:	Centralized/Supporting Departments						
KPI(s)	N/A						
Associated:							
Unit:		0	(12,000)	0	(12,000)	0	0
Requesting:	Digital Marketing and Communications						
Justification:	Cut Scenario - Reduction in Subscriptions Budget cuts in this area may significantly impact the digital marketing, communications, and content development efforts. The team relies on platforms such as SurveyMonkey, Pagefreezer, Getty Images, Universal Music Group, Envato, Issuu, and many more, as well as newspaper subscriptions for media monitoring and article tracking. Reductions could limit access to essential tools for surveys, public records archiving, licensed images and music, digital publications, and media tracking, potentially affecting compliance, content quality, public outreach, and overall communication effectiveness.						
Strategic Priority:	Centralized/Supporting Departments						
KPI(s)	N/A						
Associated:							
Public Affairs		0	(221,320)	0	(221,320)	(1)	0

Palm Beach County, Florida Reduction Scenarios

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
Public Safety						
Unit:	Security and Access	0	(245,000)	0	(245,000)	0
Requesting:	Cut Scenario - Reduction of Guard Hours					
Justification:	Reduced Electronic Services and Security (ESS) capacity could delay support for critical security and life safety systems, resulting in longer courthouse screening lines and slower response to unexpected system failures.					
Strategic Priority:	Public Safety					
KPI(s)	N/A					
Associated:						
Unit:	Mobile Spay/Neuter Program	0	(755,000)	0	(755,000)	0
Requesting:	Cut Scenario - Eliminate Spay/Neuter Contracts					
Justification:	Massive increase in puppies and kittens born in PBC will lead to higher animal intakes due to overpopulation. Community Cat trappers and many low-income families will be unable to afford to fix feral or owned pets.					
Strategic Priority:	MANAGEMENT TEAM ADJUSTMENT					
KPI(s)	Public Safety					
Associated:	Clinic Increase Spay/Neuter Program services by 20% Clinic Increase Number of Surgeries Outsourced by 10% Number of outsourced surgeries total, Intake all species					
Public Safety		0	(1,000,000)	0	(1,000,000)	0

Palm Beach County, Florida Reduction Scenarios

		Requested			Approved			
		One-Time	Recurring	Revenue	Net	Pos.	Budget	Pos.

Youth Services

Unit:	Youth Services Administration	0	(98,028)	0	(98,028)	(1)		(1)
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Requesting: Cut Scenario - Program Evaluator - Vacant Position

Justification: The Program Evaluator conducts departmentwide surveying, data collection, analysis, and reporting, including implementation and follow through of Electronic Key Performance Indicator (eKPI) system requirements for the Youth Services Department (YSD); YSD's evaluation of direct and contracted services; review of funding applicants evaluation approach through the annual NOFO process; technical support of Cross-Divisional Action Teams; collaboration with the School District to assess youth clients improvement in academics and school behavior; conducting longitudinal studies to measure impact of YSD's intervention; and mentoring and training student interns in evaluation and data analysis.

This position is responsible for ongoing performance tracking and eKPI management, including:

- o Measuring client satisfaction with behavioral/mental health services (percentage of clients who are satisfied with the behavioral/mental health services as per client satisfaction survey data; percentage of clients who report resiliency factors related to the Sanctuary Model trauma-informed approach to service delivery; percentage of clients satisfied with the services provided through the Family Violence Intervention Program); and
- o Measuring the percentage of staff who report that the Sanctuary Model of Trauma-Informed Care has promoted a healthy workplace culture

Strategic Priority: Unsheltered Residents

Strategic Priority: Substance Use & Behavioral Disorders

KPI(s) Associated: Summer Camp Scholarship Program Annual Provider and Parent Surveys; Community-Based Agency applicants during NOFO process; Residential Treatment and Family Counseling Division programs, Client/Parent Satisfaction Surveys, and Student Data evaluation

Palm Beach County, Florida Reduction Scenarios

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
		0	(100,000)	0	(100,000)	0
						0

Unit: Guardian Ad-Litem for Children

Requesting: Cut Scenario - Guardian Ad Litem

Justification: Since 2017, the Board of County Commissioners (BCC) has provided funding to allow Speak Up for Kids to hire two full time employees: a Child Advocate Manager Resource Specialist and an Administrative Specialist, along with associated operational expenses. The impact of this investment extends far beyond staffing. These positions support Speak Up for Kids efforts to mobilize volunteers, coordinate services, and connect children and families with critical resources across the community. Speak Up ensures that the Guardian ad Litem Office can recruit, train, and support more Child Volunteer Advocates, and advocates for the abused, abandoned, and neglected children in the dependency system. More than 1,400 children received advocacy and representation that helps move them toward safe and stable homes; 1,994 children had critical needs met, such as transportation to therapy, rent assistance, or basic necessities ensuring stability during difficult transitions; 799 children achieved permanency, exiting the system into safe, permanent placements, such as reunification, guardianship, or adoption; 354 trained volunteer advocates donated nearly 9,800 hours of service and traveled almost 40,000 miles to stand up for children in court and in the community. This reduction would reduce the full contract amount of \$100,000. Funding to Speak Up For Kids supports the BCC Strategic Priority of Public Safety, as the positions funded support children who have been abused, neglected or abandoned.

MANAGEMENT TEAM ADJUSTMENT

Strategic Priority: Public Safety

KPI(s) The positions funded support children who have been abused, neglected or abandoned.

Associated:

Palm Beach County, Florida Reduction Scenarios

		Requested				Approved		
		One-Time	Recurring	Revenue	Net	Pos.	Budget	Pos.
Unit:	Guardian Ad-Litem for Children	0	(73,479)	0	(73,479)	(1)	0	0
Requesting:	Cut Scenario - Guardian Ad Litem - One Filled Position							
Justification:	Under Article V of the Florida Constitution and Section 29.008(1), Florida Statutes, counties are responsible for providing court related facilities and functions for state mandated legal offices, which includes the Florida Guardian ad Litem Office. These include office space, security, furniture, equipment, and basic technology infrastructure necessary to perform statutory duties. The Florida Guardian ad Litem Office is required by law to provide legal representation for every child appointed in dependency court due to abuse, abandonment, or neglect. Children are represented through a multidisciplinary team that includes an attorney, a Child Advocate Manager, and a trained local community volunteer or pro bono attorney when available, providing consistent support as children navigate court proceedings and work toward safety and permanency. Local community impacts include: 1,686 Palm Beach County children represented in 2025 and 263 active volunteers from our community serving on multidisciplinary teams representing children. Palm Beach County currently funds two local positions, which help support representation for more than 1,600 Palm Beach County children annually. The Administrative Support position supports teams serving 250 children at any given time. The Child Advocate Manager II position supervises a team currently serving 156 children.							
Strategic Priority:	Public Safety							
KPI(s)	The positions funded support children who have been abused, neglected, or abandoned.							
Associated:	MANAGEMENT TEAM ADJUSTMENT							

Palm Beach County, Florida Reduction Scenarios

		Requested				Approved		
		One-Time	Recurring	Revenue	Net	Pos.	Budget	Pos.
Unit:	Guardian Ad-Litem for Children	0	(89,191)	0	(89,191)	(1)	0	0
Requesting:	Cut Scenario - Guardian Ad Litem - One Filled Position							
Justification:	Under Article V of the Florida Constitution and Section 29.008(1), Florida Statutes, counties are responsible for providing court related facilities and functions for state mandated legal offices, which includes the Florida Guardian ad Litem Office. These include office space, security, furniture, equipment, and basic technology infrastructure necessary to perform statutory duties. The Florida Guardian ad Litem Office is required by law to provide legal representation for every child appointed in dependency court due to abuse, abandonment, or neglect. Children are represented through a multidisciplinary team that includes an attorney, a Child Advocate Manager, and a trained local community volunteer or pro bono attorney when available, providing consistent support as children navigate court proceedings and work toward safety and permanency. Local community impacts include: 1,686 Palm Beach County children represented in 2025 and 263 active volunteers from our community serving on multidisciplinary teams representing children. Palm Beach County currently funds two local positions, which help support representation for more than 1,600 Palm Beach County children annually. The Administrative Support position supports teams serving 250 children at any given time. The Child Advocate Manager II position supervises a team currently serving 156 children.							
Strategic Priority:	Public Safety							
KPI(s)	The positions funded support children who have been abused, neglected, or abandoned.							
Associated:								
	Youth Services	0	(360,698)	0	(360,698)	(3)	(98,028)	(1)
	Total for: BCC Departments	0	(30,215,489)	1,125,590	(29,089,899)	(108)	(12,608,573)	(15)

Palm Beach County, Florida Reduction Scenarios

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
		0	(508,000)	0	(508,000)	0
		Budget	Pos.			
		(508,000)	0			
Other						
Financially Assisted Agencies						
Unit:	FAA TBA	0	(508,000)	0	(508,000)	0
Requesting:	Cut Scenario - Financially Assisted Agencies					
Justification:	Cut Scenario: Financially Assisted Agencies					
	The proposed \$508,000 reduction to Financially Assisted Agency funding would decrease resources available to nonprofit partners that provide critical behavioral health and homeless services throughout Palm Beach County. Through the FAA program, the County contracts with community-based organizations to deliver essential services that support individuals experiencing homelessness, behavioral health challenges, and other complex needs.					
	Reducing funding at this level would limit the capacity of nonprofit providers to deliver these services and may result in fewer residents receiving assistance. Many of these organizations are already operating at or near capacity due to increased demand driven by rising housing costs and economic pressures.					
	Maintaining FAA funding supports the County's partnership with nonprofit service providers and helps ensure continued access to behavioral health and homeless services for vulnerable residents. We are continuing to fund \$1,350,233 after the base cut of \$202,000 and this reduction of \$508,000.					
Strategic Priority:	Substance Use & Behavioral Disorders					
Strategic Priority:	Unsheltered Residents					
KPI(s) Associated:	Increase the number of residents served in CSD Behavioral Health FAA Support Services Category; Homeless Families and Individuals including youth will be served through the acuity/chronicity lists currently managed at the senator Philip D Lewis Center, Annex, and Belle Glade					
		0	(508,000)	0	(508,000)	0
		Financially Assisted Agencies				
		0	(508,000)	0	(508,000)	0

Palm Beach County, Florida Reduction Scenarios

						Requested		Approved	
		One-Time	Recurring	Revenue	Net	Pos.	Budget	Pos.	

Office of the Inspector General

Unit: Inspector General-Administration
Requesting: Cut Scenario - Trainings and Certifications
Justification: Elimination of several operating expenses would cause the reduction of training and certifications that has partially compensated for our understaffed office. These reductions will lower staff's ability to perform their jobs: to protect taxpayer dollars.

MANAGEMENT TEAM ADJUSTMENT

Strategic Priority: Centralized/Supporting Departments

KPI(s) Associated: N/A

0
(102,925)
(1)
0
0

Unit: Inspector General-Audit
Requesting: Cut Scenario - One Filled Position
Justification: The Office of the Inspector General's BCC approved 40 positions have never been fully funded. Further reduction of the understaffed office would cause more detriment to the oversight provided for the County and all PBC municipalities.

Elimination of several operating expenses would cause the reduction of training and certifications that has partially compensated for our understaffed office. These reductions will lower staff's ability to perform their jobs: to protect taxpayer dollars.

MANAGEMENT TEAM ADJUSTMENT

Strategic Priority: Centralized/Supporting Departments

KPI(s) Associated: N/A

Palm Beach County, Florida Reduction Scenarios

		Requested				Approved		
		One-Time	Recurring	Revenue	Net	Pos.	Budget	Pos.
Unit:	Inspector General-Investigations	0	(4,362)	0	(4,362)	0	0	0
Requesting:	Cut Scenario - Trainings and Certifications							
Justification:	Elimination of several operating expenses would cause the reduction of training and certifications that has partially compensated for our understaffed office. These reductions will lower staff's ability to perform their jobs: to protect taxpayer dollars.							
	MANAGEMENT TEAM ADJUSTMENT							
Strategic Priority:	Centralized/Supporting Departments							
KPI(s)	N/A							
Associated:								
	Office of the Inspector General	0	(125,000)	0	(125,000)	(1)	0	0
	Total for: Other	0	(633,000)	0	(633,000)	(1)	(508,000)	0
	Countywide Ad Valorem	0	(30,848,489)	1,125,590	(29,722,899)	(109)	(13,116,573)	(15)
	Grand Total	0	(30,848,489)	1,125,590	(29,722,899)	(109)	(13,116,573)	(15)

Palm Beach County, Florida Revenue Enhancements

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
		One-Time	Recurring	Revenue	Net	Pos.
Countywide Ad Valorem						
BCC Departments						
Parks and Recreation						
Unit:	Parks Parking	0	0	(8,861,587)	(8,861,587)	0
Requesting:	Revenue Enhancement - \$4/Hr Parking at all 14 Beach Parks					
Justification:	As an optional revenue enhancement strategy, this request proposes expanding beach parking fees to 12 additional County beach parks at a rate of \$4.00 per hour. Currently, parking fees are only implemented at two of the County's 14 beach parks. This would establish a consistent parking fee structure across all County owned beach parks.					
Strategic Priority:	Economic Development					
KPI(s)	N/A					
Associated:						
		0	0	(8,861,587)	(8,861,587)	0
		Parks and Recreation				
		0	0	(8,861,587)	(8,861,587)	0

Palm Beach County, Florida Revenue Enhancements

		Requested			Approved			
		One-Time	Recurring	Revenue	Net	Pos.	Budget	Pos.
Public Safety								
Unit:	ACC-Administration	0	0	(190,000)	(190,000)	0	(190,000)	0
Requesting:	Revenue Enhancement - Tag Fee Increase							
Justification:	Increasing Tag fees Altered Tags fees increasing from \$15 to \$20 Unaltered Tag fees increasing from \$75 to \$100							
	If approved the revenue will be split between Unit 2220- Field Operating and Unit 2230 - Clinic Operations							
	An agenda item will go to the BCC in FY 2026.							
Strategic Priority:	Public Safety							
KPI(s)	Spay/neuter surgeries at shelter, Number of outsourced surgeries total							
Associated:								
Unit:	Animal Care & Control-Field Operations	0	0	(45,000)	(45,000)	0	(45,000)	0
Requesting:	Revenue Enhancement - Citation Fine Increases							
Justification:	Level of Offense							
	1st Offense							
	2nd Offense							
	3rd Offense							
	Current Proposed							
	Fine							
	Category I	\$50	\$100	\$200	\$250	\$500	\$250	\$500
	Category II	\$75	\$150	\$200	\$250	\$500	\$250	\$500
	Category III	\$100	\$200	\$350	\$500	\$500	\$500	\$500
	Category IV	\$500	\$500	\$500	\$500	\$500	\$500	\$500
	Category V	\$100	\$500	\$750	\$500	\$1,000	\$500	\$1,000
	An agenda item will go to the BCC in FY 2026.							
Strategic Priority:	Public Safety							
KPI(s)	Animal neglect/animal cruelty investigations, Miscellaneous calls such as animal bites, nuisance animals, and commercial inspections							
Associated:								
		0	0	(235,000)	(235,000)	0	(235,000)	0
		0	0	(9,096,587)	(9,096,587)	0	(9,096,587)	0
		Public Safety						
		Total for: BCC Departments						

Palm Beach County, Florida Revenue Enhancements

		Requested			Approved	
		One-Time	Recurring	Revenue	Net	Pos.
Other						
Community Based Agencies						
Unit:	Community Based Agencies	0	0	(1,100,331)	(1,100,331)	0
Requesting:	Revenue Enhancement - Community Based Agencies					
Justification:	Revenue Enhancement - Community Based Agencies (Children's Services Council)					
	<p>These revenue enhancements are from the Children's Services Council of Palm Beach County (CSC). The CSC already contracts with the County to support a three-year funding collaborative (FY2025 - FY2027 and FY2026 - FY2028), providing for a portion of the contract expense for 14 Community-Based Agencies (CBAs) the County currently contracts with for youth & family programming. The Youth Services Department (YSD) was directed to meet a \$1.5M target reduction when submitting a budget proposal for FY2027. To ensure continued programming, CSC has agreed to fund a larger portion of the contract expense related to the 14 contracts included in the current funding collaboration with the County. In addition to the 14 existing programs, CSC is also proposing to fully fund the Greenacres Teen Out-Of-School Time program and Prime Time Palm Beach County, Inc.'s summer camp enrichment activities from FY2026 - FY2028. If these revenue enhancements are not approved, YSD would require an increase of \$1.1M in ad valorem support or be forced to cut youth and family services by \$1.1M. YSD currently issues funding through a Notice of Funding Opportunity (NOFO) spanning four action areas. The proposed funding coloration will end on 9/30/28, after which CSC and the YSD would each issue a NOFO for distinct action areas, two each (YSD: Economic Access and Safety & Justice; CSC: Health & Wellness and Educational Supports), and homeless services for vulnerable residents.</p>					
Strategic Priority:	Economic Development					
Strategic Priority:	Substance Use & Behavior Disorders					
KPI(s)	Percent of CBA and Youth Empowerment Center contracts that are meeting programmatic outcomes as reflected in Logic Model and Scope of Work					
Associated:						
		0	0	(1,100,331)	(1,100,331)	0
		0	0	(1,100,331)	(1,100,331)	0
		0	0	(10,196,918)	(10,196,918)	0
Countywide Ad Valorem		0	0	(10,196,918)	(10,196,918)	0

Palm Beach County, Florida Revenue Enhancements

	Requested			
Approved	Budget	Pos.		

One-Time	Recurring	Revenue	Net	Pos.

Non-Ad Valorem				
Public Safety				

Unit: Regulation Of Towing Business	0			
Requesting: Revenue Enhancement - Towing Fee Increase				
Justification: Increasing fees to cover increasing cost for Towing	0	0	(77,300)	0
Fee Type	Current Fee	Proposed Fee		
Tow Truck ID Badge	\$60	\$100		
Tow Vehicle Decal Fee	\$150	\$250		
Tow Bus Late <30 days	\$75	\$100		
Tow Bus Late >30 <60 days	\$100	\$200		
Tow Bus Late >60 days	\$150	\$250		
Tow Vehicle Decal Replacement	\$25	\$50		

An agenda item will go to the BCC in FY 2026.

Strategic Priority: Public Safety				
KPI(s) N/A				
Associated:				

	0			
Unit: Vehicle For Hire Ordinance				

Requesting: Revenue Enhancement - Vehicle For Hire Fee Increase				
Justification: Increasing fees to cover increasing cost for Vehicle for Hire				
Fee Type	Current Fee	Proposed Fee		
VFH ID Badge	\$50	\$75		
VFH Vehicle Decal Fee	\$50	\$100		
VFH ID Badge Late Fee	\$30	\$50		
VFH ID Badge Replacement Fee	\$30	\$50		
Business Name Change	\$500	\$1,000		
Decal Replacement/Transfer	\$25	\$50		

An agenda item will go to the BCC in FY 2026.

Strategic Priority: Public Safety				
KPI(s) N/A				
Associated:				

	0			
Unit: Vehicle For Hire Ordinance				

Palm Beach County, Florida Revenue Enhancements

		Requested				Approved	
		One-Time	Recurring	Revenue	Net	Pos.	
Unit:	Moving Ordinance	0	0	(79,100)	(79,100)	0	
Requesting:	Revenue Enhancement - Moving Fee Increases						
Justification:	Increasing fees to cover increasing cost for Moving						
	Fee Type		Current Fee	Proposed Fee			
	Moving Temporary Decal		\$10	\$25			
	Moving Business App Fee		\$750	\$2,000			
	Moving Late Fee		\$75	\$200			
	Moving Business Pro Rate Fee		\$375	\$425			
	Moving Vehicle Decal		\$10	\$40			
	An agenda item will go to the BCC in FY 2026.						
Strategic Priority:	Public Safety						
KPI(s)	N/A						
Associated:							
	Public Safety	0	0	(220,800)	(220,800)	0	(220,800)
	Non-Ad Valorem	0	0	(220,800)	(220,800)	0	(220,800)
	Grand Total	0	0	(10,417,718)	(10,417,718)	0	(10,417,718)

**Palm Beach County Capital Projects Request By Funding Source
Fiscal Year 2027**

Department	Request Title	Ad Valorem	Administrator's Cuf	Revised Ad Valorem	Surtax	Grants	Impact Fees	Gas Tax	Building Fees	Operating	Bonds	Other	Total FY 2027
Engineering and Public Works	Pavement Management and Roadway Striping FY 2027	\$ 6,000,000	\$ -	\$ 6,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000
Engineering and Public Works	Stormwater Maintenance	2,500,000	-	2,500,000	-	-	-	-	-	-	-	-	2,500,000
Engineering and Public Works	Shell - Rock Road Improvements	2,500,000	-	2,500,000	-	-	-	-	-	-	-	-	2,500,000
Engineering and Public Works	Drainage Improvements - Haverhill Road from Lake Worth Road to 10th Avenue	3,000,000	-	3,000,000	-	-	-	-	-	-	-	-	3,000,000
Engineering and Public Works	Drainage Improvements - Seminole Colony East (Cheechobee/Military)	2,000,000	-	2,000,000	-	-	-	-	-	-	-	-	2,000,000
Engineering and Public Works	Fairie Lock Bar Operators, Guides, and Receivers	100,000	-	100,000	-	-	-	-	-	-	-	-	100,000
Total Engineering and Public Works		\$ 16,100,000	\$ -	\$ 16,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,100,000
Engineering and Public Works - 5 Yr Road	Union Boulevard Bascule Bridge over Intracoastal	\$ 21,000,000	\$ -	\$ 21,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,000,000
Engineering and Public Works - 5 Yr Road	George Bush Bascule Bridge over Intracoastal Study -- Ad Valorem	11,000,000	-	11,000,000	-	-	-	-	-	-	-	-	11,000,000
Total Engineering and Public Works - 5 Yr Road		\$ 32,000,000	\$ -	\$ 32,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,000,000
Environmental Resources Management	Environmental Restoration FY 2027	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Total Environmental Resources Management		\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Facilities Development & Operations	Graphics Facility Expansion	\$ 6,500,000	\$ -	\$ 6,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500,000
Facilities Development & Operations	North County Courthouse Complex Interior Improvements	3,500,000	-	3,500,000	-	-	-	-	-	-	-	-	3,500,000
Facilities Development & Operations	Countywide Building Renewal and Replacement	5,000,000	(3,660,000)	1,340,000	-	-	-	-	-	-	-	-	1,340,000
Facilities Development & Operations	Countywide Parks Facility Renewal and Replacement	1,020,000	(510,000)	510,000	-	-	-	-	-	-	-	-	510,000
Facilities Development & Operations	Vista Office Interior Renovations	500,000	-	500,000	-	-	-	-	-	-	-	-	500,000
Facilities Development & Operations	PBSO Main Detention Center South Tower Electronic Surveillance Improvements	500,000	-	500,000	-	-	-	-	-	-	-	-	500,000
Facilities Development & Operations	PBSO Facilities Security Enhancements	500,000	-	500,000	-	-	-	-	-	-	-	-	500,000
Facilities Development & Operations	State Attorney Main Building 3rd Floor Shell Buildout	300,000	-	300,000	-	-	-	-	-	-	-	-	300,000
Facilities Development & Operations	Countywide Various Facility Improvements	300,000	(150,000)	150,000	-	-	-	-	-	-	-	-	150,000
Facilities Development & Operations	Criminal Justice Complex Renovations	8,750,000	(8,750,000)	-	-	-	-	-	-	-	-	-	-
Facilities Development & Operations	Main Detention Center Intake Renovation and Sally Port Expansion	300,000	(300,000)	-	-	-	-	-	-	-	-	-	-
Total Facilities Development & Operations		\$ 27,170,000	\$ (13,370,000)	\$ 13,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,800,000
Office of Technology and Innovation	Network Infrastructure Replacements, Repairs, and Improvements FY 2027	\$ 9,450,000	\$ (450,000)	\$ 9,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000,000
Office of Technology and Innovation	Platform Infrastructure Replacements, Renewals, and Improvements FY 2027	8,500,000	(250,000)	8,250,000	-	-	-	-	-	-	-	-	8,250,000
Office of Technology and Innovation	Data Center Replacements, Renewals, and Improvements FY 2027	2,500,000	-	2,500,000	-	-	-	-	-	-	-	-	2,500,000
Office of Technology and Innovation	Countywide Security Operations FY 2027	3,000,000	(1,500,000)	1,500,000	-	-	-	-	-	-	-	-	1,500,000
Office of Technology and Innovation	Artificial Intelligence Infrastructure FY 2027	1,000,000	-	1,000,000	-	-	-	-	-	-	-	-	1,000,000
Office of Technology and Innovation	Geographic Information System Infrastructure FY 2027	700,000	-	700,000	-	-	-	-	-	-	-	-	700,000
Office of Technology and Innovation	Microsoft License Management FY 2027	1,000,000	(500,000)	500,000	-	-	-	-	-	-	-	-	500,000
Office of Technology and Innovation	Database RR&I FY 2027	500,000	-	500,000	-	-	-	-	-	-	-	-	500,000
Office of Technology and Innovation	Communications and Telephony FY 2027	300,000	-	300,000	-	-	-	-	-	-	-	-	300,000
Office of Technology and Innovation	Video Service Delivery FY 2027	650,000	(400,000)	250,000	-	-	-	-	-	-	-	-	250,000
Office of Technology and Innovation	Enterprise Cabling FY 2027	250,000	-	250,000	-	-	-	-	-	-	-	-	250,000
Office of Technology and Innovation	CGI Upgrades	250,000	(3,100,000)	\$ (3,100,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,250,000
Total Office of Technology and Innovation		\$ 28,350,000	\$ (3,100,000)	\$ 25,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,250,000
Parks and Recreation	General Park Repair and Renovation FY 2027	\$ 5,079,000	\$ -	\$ 5,079,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,079,000
Parks and Recreation	Roadway, Trail, and Pathway Repairs	3,138,000	-	3,138,000	-	-	-	-	-	-	-	-	3,138,000
Parks and Recreation	Park Building Repair and Renovations	2,852,000	-	2,852,000	-	-	-	-	-	-	-	-	2,852,000
Parks and Recreation	Playground Replacement and Resurfacing	2,292,000	-	2,292,000	-	-	-	-	-	-	-	-	2,292,000
Parks and Recreation	Aquatic Facilities and Beach Repair and Renovation FY 2027	2,054,000	-	2,054,000	-	-	-	-	-	-	-	-	2,054,000
Parks and Recreation	Athletic Field and Court Lighting Replacement Countywide	1,800,000	-	1,800,000	-	-	-	-	-	-	-	-	1,800,000
Parks and Recreation	Athletic Structures Replacement and Renovation	1,560,000	-	1,560,000	-	-	-	-	-	-	-	-	1,560,000
Parks and Recreation	Waterfront Infrastructure Replacement and Renovations	1,499,000	-	1,499,000	-	-	-	-	-	-	-	-	1,499,000
Parks and Recreation	Bridge Repair and Replacement	1,450,000	-	1,450,000	-	-	-	-	-	-	-	-	1,450,000
Parks and Recreation	Special Facilities and Museums Repair and Renovation FY 2027	1,245,000	-	1,245,000	-	-	-	-	-	-	-	-	1,245,000
Parks and Recreation	Restroom Replacement and Renovation	1,125,000	-	1,125,000	-	-	-	-	-	-	-	-	1,125,000
Parks and Recreation	Parking Lot, Pathway, and Street Lighting Replacements	1,000,000	-	1,000,000	-	-	-	-	-	-	-	-	1,000,000
Parks and Recreation	Pavilion and Shelter Replacement and Renovations	750,000	-	750,000	-	-	-	-	-	-	-	-	750,000
Parks and Recreation	Athletic Courts Repair and Renovation Countywide	595,000	-	595,000	-	-	-	-	-	-	-	-	595,000
Parks and Recreation	Roof Replacement and Renovations	550,000	-	550,000	-	-	-	-	-	-	-	-	550,000
Parks and Recreation	Beach Access and Boardwalk Repair and Replacement Countywide	450,000	-	450,000	-	-	-	-	-	-	-	-	450,000
Parks and Recreation	Fencing Replacement Countywide	450,000	-	450,000	-	-	-	-	-	-	-	-	450,000
Parks and Recreation	General Recreation Facilities Repair and Renovation FY 2027	402,000	-	402,000	-	-	-	-	-	-	-	-	402,000
Parks and Recreation	Shade Structure Replacement and Expansion	320,000	-	320,000	-	-	-	-	-	-	-	-	320,000
Parks and Recreation	Park Natural Areas and Water Bodies Management	300,000	-	300,000	-	-	-	-	-	-	-	-	300,000
Parks and Recreation	Cultural and Historical Park Building and Structure Repair and Renovation Countywide	300,000	-	300,000	-	-	-	-	-	-	-	-	300,000
Parks and Recreation	Athletic Field Turf Renovation and Replacement	250,000	-	250,000	-	-	-	-	-	-	-	-	250,000
Parks and Recreation	General Administration Repair and Renovation FY 2027	189,000	-	189,000	-	-	-	-	-	-	-	-	189,000
Parks and Recreation	Site Security and Public Safety Infrastructure	150,000	-	150,000	-	-	-	-	-	-	-	-	150,000
Parks and Recreation	ADA Compliance Measures	125,000	-	125,000	-	-	-	-	-	-	-	-	125,000
Parks and Recreation	Electronic Card Access System	75,000	-	75,000	-	-	-	-	-	-	-	-	75,000
Total Parks and Recreation		\$ 30,000,000	\$ (4,300,000)	\$ 25,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000,000
Public Safety	Countywide Electronic Systems Renewal and Replacement	\$ 7,500,000	\$ (4,300,000)	\$ 3,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,200,000

**Palm Beach County Capital Projects Request By Funding Source
Fiscal Year 2027**

Department	Request Title	Ad Valorem	Administrator's Cut	Revised Ad Valorem	Surtax	Grants	Impact Fees	Gas Tax	Building Fees	Operating	Bonds	Other	Total FY 2027
Public Safety	Parks Facility Renewal and Replacement	1,980,000	-	1,980,000	-	-	-	-	-	-	-	-	1,980,000
Public Safety	Luthern Services Renewal and Replacement	745,000	-	745,000	-	-	-	-	-	-	-	-	745,000
Public Safety	Repair Emergency Medical Services / Ultra High Frequency Radio System	600,000	-	600,000	-	-	-	-	-	-	-	-	600,000
Public Safety	Countywide Security and Safety Enhancements	50,000	-	50,000	-	-	-	-	-	-	-	-	50,000
Public Safety	PBSO Renewal and Replacement	25,000	-	25,000	-	-	-	-	-	-	-	-	25,000
Total Public Safety		\$ 10,900,000	\$ (4,300,000)	\$ 6,600,000	\$	\$	\$	\$	\$	\$	\$	\$	\$ 6,600,000
Total Countywide Ad Valorem Projects		\$ 144,770,000	\$ (20,770,000)	\$ 124,000,000	\$	\$	\$	\$	\$	\$	\$	\$	\$ 124,000,000
Engineering and Public Works	Bridge Replacements - Summit Boulevard over C-51 Canal	\$	\$	\$ 18,863,000	\$	\$	\$	\$	\$	\$	\$	\$	\$ 18,863,000
Engineering and Public Works	Bridge Replacements - Duda Road over South Florida Water Management District Lateral 14 Canal	\$	\$	\$ 4,667,000	\$	\$	\$	\$	\$	\$	\$	\$	\$ 4,667,000
Total Engineering and Public Works		\$	\$	\$ 23,530,000	\$	\$	\$	\$	\$	\$	\$	\$	\$ 23,530,000
Engineering and Public Works - 5 Yr Road	Reserve - Intersections - Countywide	\$	\$	\$	\$	\$	\$ 1,810,000	\$ 6,700,000	\$	\$	\$	\$	\$ 8,510,000
Engineering and Public Works - 5 Yr Road	Old Dixie Highway from Yamato Road to South of Linton Boulevard	\$	\$	\$	\$	\$	\$	\$ 6,000,000	\$	\$	\$	\$	\$ 6,000,000
Engineering and Public Works - 5 Yr Road	Yamato Road from Lakeidge Boulevard to West of Florida's Turnpike	\$	\$	\$	\$	\$	\$ 122,000	\$ 3,715,000	\$	\$	\$	\$ 943,000	\$ 4,800,000
Engineering and Public Works - 5 Yr Road	Lyons Road from Boynton Beach Boulevard to Hypoluxo Road	\$	\$	\$	\$	\$	\$ 1,841,000	\$	\$	\$	\$	\$ 2,159,000	\$ 4,000,000
Engineering and Public Works - 5 Yr Road	Norfluke Boulevard from Seminole Pratt Whitney Road to Coconut Boulevard	\$	\$	\$	\$	\$	\$ 1,238,000	\$ 1,762,000	\$	\$	\$	\$	\$ 3,000,000
Engineering and Public Works - 5 Yr Road	60th Street N from 140th Avenue N to East of 120th Avenue N	\$	\$	\$	\$	\$	\$	\$ 2,850,000	\$	\$	\$	\$	\$ 2,850,000
Engineering and Public Works - 5 Yr Road	Reserve - Railroad Crossings - Countywide	\$	\$	\$	\$	\$	\$	\$ 2,600,000	\$	\$	\$	\$	\$ 2,600,000
Engineering and Public Works - 5 Yr Road	Lyons Rd Sidewalk Improvements Rosemont Drive to 47th Place South	\$	\$	\$	\$	\$	\$	\$ 2,000,000	\$	\$	\$	\$	\$ 2,000,000
Engineering and Public Works - 5 Yr Road	Sidewalk Program - Countywide	\$	\$	\$	\$	\$	\$	\$ 2,000,000	\$	\$	\$	\$	\$ 2,000,000
Engineering and Public Works - 5 Yr Road	Reserve - Drainage - Countywide	\$	\$	\$	\$	\$	\$	\$ 1,500,000	\$	\$	\$	\$	\$ 1,500,000
Engineering and Public Works - 5 Yr Road	Ocean Avenue Loan Repayment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 1,013,000	\$ 1,013,000
Engineering and Public Works - 5 Yr Road	Reserve - Bridges/Structures/Culverts/Pipes - Countywide	\$	\$	\$	\$	\$	\$	\$ 1,000,000	\$	\$	\$	\$	\$ 1,000,000
Engineering and Public Works - 5 Yr Road	Glades Area - Repair and Reconstruction Throughout the Glades	\$	\$	\$	\$	\$	\$	\$ 1,000,000	\$	\$	\$	\$	\$ 1,000,000
Engineering and Public Works - 5 Yr Road	60th Street Maintenance from 140th Avenue N to East of 120th Avenue N	\$	\$	\$	\$	\$	\$	\$ 900,000	\$	\$	\$	\$	\$ 900,000
Engineering and Public Works - 5 Yr Road	Seminole Pratt Whitney Road Extension (Phase A & B) from Norfluke Boulevard to Beeline Highway	\$	\$	\$	\$	\$	\$	\$ 800,000	\$	\$	\$	\$	\$ 800,000
Engineering and Public Works - 5 Yr Road	Okeechobee Boulevard Extension State Road 80 to Seminole Pratt Whitney Road	\$	\$	\$	\$	\$	\$	\$ 800,000	\$	\$	\$	\$	\$ 800,000
Engineering and Public Works - 5 Yr Road	Linton Boulevard Bascule Bridge over Intracoastal	\$	\$	\$	\$	\$	\$ 800,000	\$	\$	\$	\$	\$	\$ 800,000
Engineering and Public Works - 5 Yr Road	Woolbright Road and Seacrest Boulevard	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 800,000
Engineering and Public Works - 5 Yr Road	60th Street North from East of 120th Avenue North to State Road 7	\$	\$	\$	\$	\$	\$	\$ 500,000	\$	\$	\$	\$	\$ 500,000
Engineering and Public Works - 5 Yr Road	County Road 880 (Old State Road 80) Belle Glade to 20 Mile Bend	\$	\$	\$	\$	\$	\$	\$ 500,000	\$	\$	\$	\$	\$ 500,000
Engineering and Public Works - 5 Yr Road	Miner Road from Military Trail to Lawrence Road	\$	\$	\$	\$	\$	\$	\$ 500,000	\$	\$	\$	\$	\$ 500,000
Engineering and Public Works - 5 Yr Road	Lyons Road/Atlantic Avenue to South of Flavor Pict Road	\$	\$	\$	\$	\$	\$	\$ 400,000	\$	\$	\$	\$	\$ 400,000
Engineering and Public Works - 5 Yr Road	Reserve - Pavement Markings - Countywide	\$	\$	\$	\$	\$	\$	\$ 400,000	\$	\$	\$	\$	\$ 400,000
Engineering and Public Works - 5 Yr Road	Reserve - Traffic Signals - Countywide	\$	\$	\$	\$	\$	\$	\$ 400,000	\$	\$	\$	\$	\$ 400,000
Engineering and Public Works - 5 Yr Road	Administrative Support and Computer Equipment	\$	\$	\$	\$	\$	\$	\$ 370,000	\$	\$	\$	\$	\$ 370,000
Engineering and Public Works - 5 Yr Road	Flavor Pict Road from Lyons Road to Hagen Ranch Road	\$	\$	\$	\$	\$	\$	\$ 350,000	\$	\$	\$	\$	\$ 350,000
Engineering and Public Works - 5 Yr Road	45th Street from East of Haverhill Road to East of Military Trail	\$	\$	\$	\$	\$	\$	\$ 300,000	\$	\$	\$	\$	\$ 300,000
Engineering and Public Works - 5 Yr Road	Sheswood Forest Boulevard from Lake Worth Road to North of 10th Avenue N	\$	\$	\$	\$	\$	\$	\$ 300,000	\$	\$	\$	\$	\$ 300,000
Engineering and Public Works - 5 Yr Road	Reserve - Study/Plans/Alignment - Countywide	\$	\$	\$	\$	\$	\$	\$ 300,000	\$	\$	\$	\$	\$ 300,000
Engineering and Public Works - 5 Yr Road	Reserve - Right of Way - Countywide	\$	\$	\$	\$	\$	\$	\$ 300,000	\$	\$	\$	\$	\$ 300,000
Engineering and Public Works - 5 Yr Road	Sims Road/Lakes of Delay Boulevard to Atlantic Avenue	\$	\$	\$	\$	\$	\$	\$ 300,000	\$	\$	\$	\$	\$ 300,000
Engineering and Public Works - 5 Yr Road	Smith Sundry Road Over Lake Worth Drainage District Lateral 33 Canal	\$	\$	\$	\$	\$	\$	\$ 200,000	\$	\$	\$	\$	\$ 200,000
Engineering and Public Works - 5 Yr Road	Okeechobee Boulevard and Jog Road	\$	\$	\$	\$	\$	\$	\$ 200,000	\$	\$	\$	\$	\$ 200,000
Engineering and Public Works - 5 Yr Road	Center Street from Loxahatchee River Road to Alternante A1A	\$	\$	\$	\$	\$	\$ 200,000	\$	\$	\$	\$	\$	\$ 200,000
Engineering and Public Works - 5 Yr Road	Donald Ross Road to US1	\$	\$	\$	\$	\$	\$ 200,000	\$	\$	\$	\$	\$	\$ 200,000
Engineering and Public Works - 5 Yr Road	Palmetto Park Road and Lyons Road	\$	\$	\$	\$	\$	\$	\$ 200,000	\$	\$	\$	\$	\$ 200,000
Engineering and Public Works - 5 Yr Road	Norfluke Boulevard from State Road 7 to Beeline Highway	\$	\$	\$	\$	\$	\$	\$ 100,000	\$	\$	\$	\$	\$ 100,000
Engineering and Public Works - 5 Yr Road	Congress Avenue North of Norfluke Boulevard to Alternante A1A	\$	\$	\$	\$	\$	\$ 100,000	\$	\$	\$	\$	\$	\$ 100,000
Engineering and Public Works - 5 Yr Road	Cresthaven Boulevard from Jog Road to Military Trail	\$	\$	\$	\$	\$	\$	\$ 100,000	\$	\$	\$	\$	\$ 100,000
Engineering and Public Works - 5 Yr Road	Linton Boulevard and Military Trail	\$	\$	\$	\$	\$	\$	\$ 100,000	\$	\$	\$	\$	\$ 100,000
Engineering and Public Works - 5 Yr Road	Drainage Improvements - Australian Avenue from Banyan Boulevard to 45th St	\$	\$	\$	\$	\$	\$	\$ 100,000	\$	\$	\$	\$	\$ 100,000
Engineering and Public Works - 5 Yr Road	Reserve - Beautification - Unincorporated Area O.T.I.S. Program	\$	\$	\$	\$	\$	\$	\$ 100,000	\$	\$	\$	\$	\$ 100,000
Engineering and Public Works - 5 Yr Road	Reserve - Resurfacing - Countywide	\$	\$	\$	\$	\$	\$	\$ 100,000	\$	\$	\$	\$	\$ 100,000
Engineering and Public Works - 5 Yr Road	Kirk Road from Summit Boulevard to Gun Club Road	\$	\$	\$	\$	\$	\$	\$ 100,000	\$	\$	\$	\$	\$ 100,000
Engineering and Public Works - 5 Yr Road	Reserve - Traffic Calming - Countywide	\$	\$	\$	\$	\$	\$	\$ 60,000	\$	\$	\$	\$	\$ 60,000
Engineering and Public Works - 5 Yr Road	Okeechobee Boulevard and Haverhill Road	\$	\$	\$	\$	\$	\$	\$ 20,000	\$	\$	\$	\$	\$ 20,000
Engineering and Public Works - 5 Yr Road	County Road 880 from Martin Luther King Jr. Boulevard to State Road 80	\$	\$	\$	\$	\$	\$	\$ 20,000	\$	\$	\$	\$	\$ 20,000
Engineering and Public Works - 5 Yr Road	Okeechobee Boulevard from Seminole Pratt Whitney Road to Folsom Road	\$	\$	\$	\$	\$	\$	\$ 20,000	\$	\$	\$	\$	\$ 20,000
Engineering and Public Works - 5 Yr Road	Annual Contract Advertising	\$	\$	\$	\$	\$	\$	\$ 20,000	\$	\$	\$	\$	\$ 20,000
Engineering and Public Works - 5 Yr Road	Recording Fees - Countywide	\$	\$	\$	\$	\$	\$	\$ 20,000	\$	\$	\$	\$	\$ 20,000
Engineering and Public Works - 5 Yr Road	Lyons Road from South of Flavor Pict Road to Boynton Beach Boulevard	\$	\$	\$	\$	\$	\$ 6,811,000	\$ 39,927,000	\$	\$	\$	\$ 4,635,000	\$ 51,373,000
Environmental Resources Management	NCCSPP - Juno Beach	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 4,000,000
Environmental Resources Management	NCCSPP - South Jupiter	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 3,678,000
Environmental Resources Management	Coral Cove Dune Restoration	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 1,500,000
Environmental Resources Management	South Lake Worth Inlet Management	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 1,000,000
Environmental Resources Management	Central Boca Raton Shore Protection	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 1,000,000

**Palm Beach County Capital Projects Request By Funding Source
Fiscal Year 2027**

Department	Request Title	Ad Valorem	Administrator's Cuf	Revised Ad Valorem	Surtax	Grants	Impact Fees	Gas Tax	Building Fees	Operating	Bonds	Other	Total FY 2027
Environmental Resources Management	North Boca Raton Shore Protection	-	-	-	-	-	-	-	-	-	-	500,000	500,000
Environmental Resources Management	Palm Beach Midtown Shore Protection	-	-	-	-	-	-	-	-	-	-	500,000	500,000
Environmental Resources Management	Shoreline Protection Activities	-	-	-	-	-	-	-	-	-	-	250,000	250,000
Total Environmental Resources Management		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,428,000	\$ 12,428,000
Facilities Development & Operations	Governmental Center Renewal Replacement	\$ -	\$ -	\$ -	\$ 11,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000,000	\$ -	\$ 161,500,000
Facilities Development & Operations	Detention Facilities Renewal and Replacement and Improvements	-	-	-	17,100,000	-	-	-	-	-	-	-	17,100,000
Facilities Development & Operations	Convention Center Renewal and Replacement	-	-	-	-	-	-	-	-	-	-	4,000,000	4,000,000
Facilities Development & Operations	Ballpark of the Palm Beaches Renewal and Replacement	-	-	-	-	-	-	-	-	-	-	1,500,000	1,500,000
Facilities Development & Operations	Countywide Building Renewal and Replacement - Surtax	-	-	-	1,464,000	-	-	-	-	-	-	-	1,464,000
Facilities Development & Operations	Countywide Fleet Facility Renewal and Replacement	-	-	-	-	-	-	-	-	-	-	1,300,000	1,300,000
Facilities Development & Operations	West County Motor Pool Facility	-	-	-	-	-	-	-	-	-	-	1,000,000	1,000,000
Facilities Development & Operations	Constitutional Facility Improvements FY 2027	-	-	-	-	-	-	-	-	-	-	1,000,000	1,000,000
Facilities Development & Operations	PBSO Animal Crimes Unit Holding Field	-	-	-	-	-	600,000	-	-	-	-	-	600,000
Facilities Development & Operations	PBSO Aviation Unit Expansion	-	-	-	-	-	500,000	-	-	-	-	-	500,000
Total Facilities Development & Operations		\$ -	\$ -	\$ -	\$ 30,064,000	\$ -	\$ 1,100,000	\$ -	\$ -	\$ -	\$ 150,000,000	\$ 8,800,000	\$ 189,964,000
Parks and Recreation	Riverbend/Loxhatchee River Battlefield Interpretive Center	\$ -	\$ -	\$ -	\$ 7,069,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,069,000
Parks and Recreation	Park Ridge Golf Course Maintenance Building Renovations	-	-	-	-	-	-	-	-	-	-	2,500,000	2,500,000
Parks and Recreation	Okechee Golf Course Learning Center	-	-	-	-	-	-	-	-	-	-	1,500,000	1,500,000
Parks and Recreation	Villages of Windsor Park Design and Development Phase I	-	-	-	-	-	1,200,000	-	-	-	-	-	1,200,000
Parks and Recreation	Phil Foster Park Expansion	-	-	-	-	-	700,000	-	-	-	-	-	700,000
Parks and Recreation	Golf Course Capital Improvements and Renovations	-	-	-	-	-	-	-	-	-	-	695,000	695,000
Parks and Recreation	Osprey Point Golf Course Bunkers Renovation	-	-	-	-	-	-	-	-	-	-	400,000	400,000
Parks and Recreation	Park Ridge Golf Course Pro Shop	-	-	-	-	-	-	-	-	-	-	300,000	300,000
Parks and Recreation	John Prince Golf Learning Center Practice Greens Expansion	-	-	-	-	-	-	-	-	-	-	280,000	280,000
Parks and Recreation	Florida Boating Improvement Program (FBIP)	-	-	-	-	-	250,000	-	-	-	-	-	250,000
Parks and Recreation	Karen Marcus Ocean Park Preserve Design and Development	-	-	-	-	-	-	-	-	-	-	-	-
Parks and Recreation	Dyer Park Expansion	-	-	-	200,000	-	200,000	-	-	-	-	-	200,000
Parks and Recreation	Carlin Park Improvements	-	-	-	-	-	200,000	-	-	-	-	-	200,000
Parks and Recreation	Okechee Golf Course Fairway Renovations	\$ -	\$ -	\$ -	\$ 7,069,000	\$ -	\$ 2,550,000	\$ -	\$ -	\$ -	\$ -	\$ 110,000	\$ 15,654,000
Public Safety	Countywide Radio System Renewal and Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,070,000	\$ 3,070,000
Public Safety	Hardware Refresh and Upgrades to NCS11 System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000
Total Public Safety		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,070,000	\$ 6,070,000
Total Countywide Non Ad Valorem Projects		\$ -	\$ -	\$ -	\$ 60,663,000	\$ -	\$ 10,461,000	\$ 39,927,000	\$ -	\$ -	\$ 150,000,000	\$ 37,968,000	\$ 299,019,000
County Library	Main Library	\$ 31,000,000	\$ -	\$ 31,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,000,000
County Library	West Boca Branch	2,500,000	-	2,500,000	-	-	-	-	-	-	-	-	2,500,000
County Library	Greenacres Branch Renovation	2,500,000	-	2,500,000	-	-	-	-	-	-	-	-	2,500,000
County Library	Multiple Libraries - Roof Repair and Replacement	1,750,000	-	1,750,000	-	-	-	-	-	-	-	-	1,750,000
County Library	Multiple Libraries - Security/Fire Alarms Systems	1,200,000	-	1,200,000	-	-	-	-	-	-	-	-	1,200,000
County Library	Hypoluxo Branch	-	-	-	-	-	675,000	-	-	-	-	-	675,000
Total County Library		\$ 39,400,000	\$ -	\$ 39,400,000	\$ -	\$ -	\$ 675,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,075,000
Fire Rescue	Fire Stations Renovations	\$ 9,000,000	\$ -	\$ 9,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000,000
Fire Rescue	Fire Station New (IBD)	8,000,000	-	8,000,000	-	-	-	-	-	-	-	-	8,000,000
Fire Rescue	Fire Station Replacement TBD	6,000,000	-	6,000,000	-	-	-	-	-	-	-	-	6,000,000
Fire Rescue	Fire Station 52 Replacement	5,000,000	-	5,000,000	-	-	-	-	-	-	-	-	5,000,000
Fire Rescue	Fire Station Seminole Prof/Beeline Station (Caloosa)	5,000,000	-	5,000,000	-	-	-	-	-	-	-	-	5,000,000
Fire Rescue	Fire Station Agricultural Reserve South	4,000,000	-	4,000,000	-	-	-	-	-	-	-	-	4,000,000
Fire Rescue	Fire Station Southern Boulevard	3,050,000	-	3,050,000	-	-	950,000	-	-	-	-	-	4,000,000
Fire Rescue	Fire Station 33 Replacement	4,000,000	-	4,000,000	-	-	-	-	-	-	-	-	4,000,000
Fire Rescue	Fire Rescue HQ Facility Upgrade	3,700,000	-	3,700,000	-	-	-	-	-	-	-	-	3,700,000
Fire Rescue	Fire Station Traffic Preemption	2,000,000	-	2,000,000	-	-	-	-	-	-	-	-	2,000,000
Fire Rescue	Fire Station Headquarters Hardening	500,000	-	500,000	-	-	-	-	-	-	-	-	500,000
Fire Rescue	Fire Stations Restroom Renovations	500,000	-	500,000	-	-	-	-	-	-	-	-	500,000
Fire Rescue	Fire Stations Facility Hardening	500,000	-	500,000	-	-	-	-	-	-	-	-	500,000
Fire Rescue	Fire Station Bay Floor Replacement	500,000	-	500,000	-	-	-	-	-	-	-	-	500,000
Fire Rescue	Headquarters Training Rubble Pile	250,000	-	250,000	-	-	-	-	-	-	-	-	250,000
Fire Rescue	Fire Stations Parking Lot Resurfacing	185,000	-	185,000	-	-	-	-	-	-	-	-	185,000
Fire Rescue	Fire Rescue Headquarters Road Repairs	150,000	-	150,000	-	-	-	-	-	-	-	-	150,000
Fire Rescue	Water Rescue Repair and Renovation	100,000	-	100,000	-	-	-	-	-	-	-	-	100,000
Fire Rescue	Sheds for Fire Station Bunker Gear	75,000	-	75,000	-	-	-	-	-	-	-	-	75,000
Fire Rescue	Fire Station 24 Replacement	\$ 52,760,000	\$ -	\$ 52,760,000	\$ -	\$ -	\$ 950,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,710,000
Total Fire Rescue		\$ 92,140,000	\$ -	\$ 92,140,000	\$ -	\$ -	\$ 1,625,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,765,000

**Palm Beach County Capital Projects Request By Funding Source
Fiscal Year 2027**

Department	Request Title	Ad Valorem	Administrator's Cuf	Revised Ad Valorem	Surtax	Grants	Impact Fees	Gas Tax	Building Fees	Operating	Bonds	Other	Total FY 2027
Airports	PBI - Air Handler Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,900,000	\$ -	\$ -	\$ 6,900,000
Airports	PBI - Terminal and Concourse Modernization Improvements	-	-	-	-	-	-	-	-	6,500,000	-	-	6,500,000
Airports	North County - Runway 14-32 Expansion	-	-	-	-	-	-	-	-	4,500,000	-	-	4,500,000
Airports	PBI - Concourse Roof Replacement	-	-	-	-	-	-	-	-	4,375,000	-	-	4,375,000
Airports	Lantana - Southside Redevelopment Rehabilitation	-	-	-	-	-	-	-	-	3,600,000	-	-	3,600,000
Airports	All Airports - Design and Engineering Services	-	-	-	-	-	-	-	-	3,000,000	-	-	3,000,000
Airports	PBI - Baggage Handling System	-	-	-	-	-	-	-	-	1,000,000	-	-	1,000,000
Airports	PBI - Grounds Maintenance Equipment	-	-	-	-	-	-	-	-	738,000	-	-	738,000
Airports	PBI - Terminal Improvements	-	-	-	-	-	-	-	-	500,000	-	-	500,000
Airports	PBI - Passenger Loading Bridges	-	-	-	-	-	-	-	-	430,000	-	-	430,000
Airports	PBI - Terminal Equipment	-	-	-	-	-	-	-	-	416,000	-	-	416,000
Airports	PBI - Airside Improvements	-	-	-	-	-	-	-	-	189,000	-	-	189,000
Airports	PBI - Airport Administration Equipment	-	-	-	-	-	-	-	-	150,000	-	-	150,000
Airports	All Airports - Camera Replacement	-	-	-	-	-	-	-	-	100,000	-	-	100,000
Airports	PBI - Noise and Operations Monitoring System Installation	-	-	-	-	-	-	-	-	57,000	-	-	57,000
Total Airports		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,455,000	\$ -	\$ -	\$ 32,455,000
Water Utilities	Water Treatment Plant #8 Renewal and Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220,245,000	\$ -	\$ 220,245,000
Water Utilities	Water Treatment Plant #2 Renewal and Replacement	-	-	-	-	-	-	-	-	-	212,200,000	-	212,200,000
Water Utilities	Water Treatment Plant #11 Improvements	-	-	-	-	-	-	-	-	61,370,000	-	-	61,370,000
Water Utilities	Southern Region Water Reclamation Facility (SRWF) Renewal and Replacement	-	-	-	-	-	-	-	-	40,300,000	-	-	40,300,000
Water Utilities	Systemwide Buildings and Other Improvements	-	-	-	-	-	-	-	-	30,956,000	-	-	30,956,000
Water Utilities	Systemwide Wellfield Rehabilitation and Replacement	-	-	-	-	-	-	-	-	12,400,000	-	-	12,400,000
Water Utilities	Western Region Wastewater System Rehabilitation	-	-	-	-	-	-	-	-	9,700,000	-	-	9,700,000
Water Utilities	Western Region Wastewater System Lift Station Rehabilitation	-	-	-	-	-	-	-	-	4,320,000	-	-	4,320,000
Water Utilities	Utility Line Relocations - County Road Projects	-	-	-	-	-	-	-	-	3,200,000	-	-	3,200,000
Water Utilities	Western Region Wastewater Treatment Plant Improvements	-	-	-	-	-	-	-	-	1,000,000	-	-	1,000,000
Water Utilities	Western Region Collection System Rehabilitation	-	-	-	-	-	-	-	-	650,000	-	-	650,000
Water Utilities	Water Treatment Plant #9 Renewal and Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 432,445,000	\$ -	\$ 432,445,000
Total Water Utilities		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 163,956,000	\$ 432,445,000	\$ -	\$ 596,401,000
Total Enterprise Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 196,411,000	\$ 432,445,000	\$ -	\$ 628,856,000
Total Department Projects		\$ 236,930,000	\$ (20,770,000)	\$ 216,160,000	\$ 60,663,000	\$ -	\$ 12,086,000	\$ 39,927,000	\$ -	\$ 196,411,000	\$ 582,445,000	\$ 37,968,000	\$ 1,145,660,000

**Palm Beach County Capital Improvement Program
Fiscal Years 2027 - 2031**

Department	Request Title	Total 2027	Total 2028	Total 2029	Total 2030	Total 2031	Total 5 Yr CIP	Total Future Budgeted	Total 5 Yr + Future Budgeted
Engineering and Public Works	Drainage Improvements - Haverhill Road from Lake Worth Road to 10th Avenue	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ -	\$ 3,000,000
Engineering and Public Works	Drainage Improvements - Seminole Colony East (Okeechobee/Military)	2,000,000	-	-	-	-	2,000,000	-	2,000,000
Engineering and Public Works	Earle Lock Bar Operators, Guides, and Receivers	100,000	100,000	100,000	100,000	100,000	500,000	-	500,000
Engineering and Public Works	Pavement Management and Roadway Striping FY 2027	6,000,000	6,000,000	7,000,000	9,000,000	6,000,000	34,000,000	-	34,000,000
Engineering and Public Works	Shell - Rock Road Improvements	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	12,500,000	-	12,500,000
Engineering and Public Works	Stormwater Maintenance	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	12,500,000	-	12,500,000
Total Engineering and Public Works		\$ 16,100,000	\$ 11,100,000	\$ 12,100,000	\$ 14,100,000	\$ 11,100,000	\$ 64,500,000	\$ -	\$ 64,500,000
Engineering and Public Works - 5 Yr Road	60th Street N from 140th Avenue N to East of 120th Avenue N	\$ -	\$ 23,000,000	\$ -	\$ -	\$ -	\$ 23,000,000	\$ -	\$ 23,000,000
Engineering and Public Works - 5 Yr Road	60th Street North from East of 120th Avenue North to Starke Road 7	-	-	-	6,000,000	-	6,000,000	-	6,000,000
Engineering and Public Works - 5 Yr Road	60th Street North from Seminole Pratt Whitney Road to 140th Avenue North	-	-	39,500,000	-	-	39,500,000	-	39,500,000
Engineering and Public Works - 5 Yr Road	Bridge Modifications - Palm Beach Lakes Boulevard over Florida East Coast Railroad (937709)	-	10,000,000	-	-	-	10,000,000	-	10,000,000
Engineering and Public Works - 5 Yr Road	George Bush Bascule Bridge over Intracoastal Study -- Ad Valorem	11,000,000	-	-	-	-	11,000,000	-	11,000,000
Engineering and Public Works - 5 Yr Road	Kirk Road from Lake Worth Drainage District L-7 Canal to Summit Boulevard	3,500,000	-	-	-	-	3,500,000	-	3,500,000
Engineering and Public Works - 5 Yr Road	Linton Boulevard Bascule Bridge over Intracoastal	21,000,000	-	-	-	-	21,000,000	-	21,000,000
Engineering and Public Works - 5 Yr Road	Lyons Road from Boynton Beach Boulevard to Hypoluxo Road	-	-	-	17,000,000	-	17,000,000	-	17,000,000
Engineering and Public Works - 5 Yr Road	Lyons Road from SW 18th Street to SW 3rd Street	-	-	-	13,500,000	-	13,500,000	-	13,500,000
Engineering and Public Works - 5 Yr Road	Royal Palm Beach/Orange Boulevard/Coconut Boulevard	-	12,600,000	-	-	-	12,600,000	-	12,600,000
Engineering and Public Works - 5 Yr Road	Seminole Pratt Whitney Road Extension (Phase A & B) from Northlake Boulevard to Beeline Highway - Ad V	-	-	8,000,000	-	-	8,000,000	-	8,000,000
Total Engineering and Public Works - 5 Yr Road		\$ 32,000,000	\$ 49,100,000	\$ 47,500,000	\$ 36,500,000	\$ -	\$ 165,100,000	\$ -	\$ 165,100,000
Environmental Resources Management	Environmental Restoration FY 2027	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000	\$ -	\$ 1,250,000
Total Environmental Resources Management		\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000	\$ -	\$ 1,250,000
Facilities Development & Operations	Animal Care and Control (ACC) Belvedere Acquisition Parcel Improvement	\$ -	\$ -	\$ 500,000	\$ 4,000,000	\$ -	\$ 4,500,000	\$ -	\$ 4,500,000
Facilities Development & Operations	Animal Care and Control West County/Pahokee Replacement	-	-	2,500,000	-	-	2,500,000	-	2,500,000
Facilities Development & Operations	Countywide Building Renewal and Replacement	1,340,000	1,627,500	24,100,000	24,200,000	23,500,000	89,415,000	-	89,415,000
Facilities Development & Operations	Countywide Parks Facility Renewal and Replacement	510,000	2,040,000	2,125,000	2,250,000	2,500,000	9,425,000	-	9,425,000
Facilities Development & Operations	Countywide Various Facility Improvements	150,000	300,000	300,000	325,000	325,000	1,400,000	-	1,400,000
Facilities Development & Operations	Courthouse Furniture Replacement	-	200,000	200,000	225,000	225,000	850,000	-	850,000
Facilities Development & Operations	Criminal Justice Complex Parking Structure	-	3,250,000	-	-	-	3,250,000	-	3,250,000
Facilities Development & Operations	Criminal Justice Complex Renovations	-	8,750,000	-	-	-	8,750,000	-	8,750,000
Facilities Development & Operations	Graphics Facility Expansion	6,500,000	-	-	-	-	6,500,000	-	6,500,000
Facilities Development & Operations	Land Due Diligence	-	200,000	200,000	225,000	225,000	850,000	-	850,000
Facilities Development & Operations	Main Detention Center Intake Renovation and Sally Port Expansion	-	300,000	-	-	-	300,000	-	300,000
Facilities Development & Operations	North County Courthouse Complex Interior Improvements	3,500,000	-	-	-	-	3,500,000	-	3,500,000
Facilities Development & Operations	PBSO District 4 Substation Expansion	-	-	-	500,000	3,500,000	4,000,000	-	4,000,000
Facilities Development & Operations	PBSO Facilities Security Enhancements	500,000	500,000	-	-	-	1,000,000	-	1,000,000
Facilities Development & Operations	PBSO Main Detention Center South Tower Electronic Surveillance Improvements	500,000	-	-	-	-	500,000	-	500,000
Facilities Development & Operations	PBSO Shooting Range Renewal and Replacement	-	-	500,000	7,500,000	-	8,000,000	-	8,000,000
Facilities Development & Operations	South County Courthouse Interior Improvements	-	-	4,500,000	-	-	4,500,000	-	4,500,000
Facilities Development & Operations	State Attorney Main Building 3rd Floor-Shell Buildout	300,000	-	-	-	-	300,000	-	300,000
Facilities Development & Operations	State Attorney Main Building Space Conversions	-	-	300,000	-	-	300,000	-	300,000
Facilities Development & Operations	State Attorney Main Courthouse Criminal Courtroom Cameras	300,000	300,000	-	-	-	300,000	-	300,000
Facilities Development & Operations	Victim Services Sexual Assault Response Team Center Replacement	-	-	2,000,000	-	-	2,000,000	-	2,000,000
Facilities Development & Operations	Vista Office Interior Renovations	500,000	5,000,000	-	-	-	5,500,000	-	5,500,000
Facilities Development & Operations	West County Motor Pool Facility	-	5,000,000	-	-	-	5,000,000	-	5,000,000
Total Facilities Development & Operations		\$ 13,800,000	\$ 42,115,000	\$ 37,225,000	\$ 39,225,000	\$ 30,275,000	\$ 162,640,000	\$ -	\$ 162,640,000
Office of Technology and Innovation	Artificial Intelligence Infrastructure FY 2027	\$ 1,000,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 7,000,000	\$ -	\$ 7,000,000
Office of Technology and Innovation	Belle Glade Fiber	-	1,000,000	750,000	750,000	750,000	3,250,000	-	3,250,000
Office of Technology and Innovation	CGL Upgrades	250,000	250,000	250,000	250,000	250,000	1,250,000	-	1,250,000
Office of Technology and Innovation	Communications and Telephony FY 2027	500,000	750,000	750,000	750,000	750,000	3,500,000	-	3,500,000
Office of Technology and Innovation	Countywide Security Operations FY 2027	1,500,000	3,000,000	3,000,000	3,000,000	3,500,000	14,500,000	-	14,500,000
Office of Technology and Innovation	Data Center Replacements, Renewals, and Improvements FY 2027	2,500,000	1,500,000	1,500,000	1,500,000	1,500,000	8,500,000	-	8,500,000
Office of Technology and Innovation	Database Replacements, Renewals, and Improvements FY 2027	500,000	250,000	250,000	250,000	250,000	1,500,000	-	1,500,000
Office of Technology and Innovation	Enterprise Cabling FY 2027	250,000	350,000	350,000	350,000	350,000	1,650,000	-	1,650,000
Office of Technology and Innovation	Geographic Information System Infrastructure FY 2027	700,000	950,000	950,000	950,000	950,000	4,500,000	-	4,500,000
Office of Technology and Innovation	Microsoft License Management FY 2027	500,000	1,000,000	1,000,000	1,000,000	1,000,000	4,500,000	-	4,500,000
Office of Technology and Innovation	Network Infrastructure Replacements, Repairs, and Improvements FY 2027	9,000,000	9,500,000	10,000,000	10,000,000	10,000,000	48,500,000	-	48,500,000

**Palm Beach County Capital Improvement Program
Fiscal Years 2027 - 2031**

Department	Request Title	Total 2027	Total 2028	Total 2029	Total 2030	Total 2031	Total 5 Yr CIP	Total Future Budgeted	Total 5 Yr + Future Budgeted
Office of Technology and Innovation	Platform Infrastructure Replacements, Renewals, and Improvements FY 2027	8,250,000	8,500,000	9,000,000	9,000,000	9,500,000	44,250,000	-	44,250,000
Office of Technology and Innovation	Video Service Delivery FY 2027	300,000	500,000	500,000	500,000	500,000	2,300,000	-	2,300,000
Total Office of Technology and Innovation		\$ 25,250,000	\$ 29,050,000	\$ 29,800,000	\$ 30,300,000	\$ 30,800,000	\$ 145,200,000	\$ -	\$ 145,200,000
Parks and Recreation	ADA Compliance Measures	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 625,000	\$ -	\$ 625,000
Parks and Recreation	Aquatic Facilities and Beach Repair and Renovation FY 2027	2,054,000	1,181,000	1,323,000	1,482,000	1,660,000	7,700,000	-	7,700,000
Parks and Recreation	Athletic Courts Repair and Renovation Countywide	595,000	527,000	534,000	583,000	399,000	2,638,000	-	2,638,000
Parks and Recreation	Athletic Field and Court Lighting Replacement Countywide	1,800,000	9,856,000	9,520,000	6,300,000	4,480,000	31,956,000	-	31,956,000
Parks and Recreation	Athletic Field Turf Renovation and Replacement	250,000	1,094,000	1,105,000	1,116,000	1,128,000	4,693,000	-	4,693,000
Parks and Recreation	Athletic Structures Replacement and Renovation	1,560,000	3,432,000	3,432,000	3,048,000	5,352,000	16,549,000	-	16,549,000
Parks and Recreation	Beach Access and Boardwalk Repair and Replacement Countywide	450,000	12,764,000	4,175,000	8,193,000	8,192,000	33,774,000	-	33,774,000
Parks and Recreation	Bridge Repair and Replacement	1,450,000	7,500,000	7,000,000	5,150,000	5,700,000	26,800,000	-	26,800,000
Parks and Recreation	Building and Infrastructure Hardening	-	584,000	504,000	571,000	627,000	2,286,000	-	2,286,000
Parks and Recreation	Caloosa Park Various Building Renovation and Replacement	-	3,221,000	-	-	-	3,221,000	-	3,221,000
Parks and Recreation	Calyoso Bay Waterpark Facility Repairs and Renovation	-	-	-	1,722,000	-	1,722,000	-	1,722,000
Parks and Recreation	Campground Facility Repair and Renovations	-	3,360,000	2,016,000	1,120,000	900,000	7,396,000	-	7,396,000
Parks and Recreation	Canal Point Community Center Building Replacement	-	1,834,000	-	-	-	1,834,000	-	1,834,000
Parks and Recreation	Coconut Cove Waterpark Facility Repairs and Renovation	-	-	-	1,878,000	-	1,878,000	-	1,878,000
Parks and Recreation	Cultural and Historical Park Building and Structure Repair and Renovation Countywide	300,000	2,370,000	1,000,000	300,000	-	3,970,000	-	3,970,000
Parks and Recreation	Dubois Park Various Historic Building Repair and Renovation	-	907,000	-	-	-	907,000	-	907,000
Parks and Recreation	Electronic Card Access System	75,000	107,000	104,000	138,000	-	424,000	-	424,000
Parks and Recreation	Fencing Replacement Countywide	450,000	3,254,000	3,848,000	4,255,000	5,077,000	16,884,000	-	16,884,000
Parks and Recreation	General Administration Repair and Renovation FY 2027	189,000	212,000	238,000	267,000	300,000	1,206,000	-	1,206,000
Parks and Recreation	General Park Repair and Renovation FY 2027	5,079,000	5,268,000	5,901,000	6,609,000	7,402,000	30,259,000	-	30,259,000
Parks and Recreation	General Recreation Facilities Repair and Renovation FY 2027	402,000	339,000	380,000	426,000	478,000	2,025,000	-	2,025,000
Parks and Recreation	John Prince Park Maintenance Compound Various Building Replacement	-	-	-	2,266,000	-	2,266,000	-	2,266,000
Parks and Recreation	John Prince Park Parks Division Office Building Addition	-	8,090,000	-	-	-	8,090,000	-	8,090,000
Parks and Recreation	John Prince Park Triplex Building Replacement	-	2,376,000	1,186,000	-	-	3,562,000	-	3,562,000
Parks and Recreation	John Prince Park Utility Infrastructure	-	-	151,000	169,000	189,000	509,000	-	509,000
Parks and Recreation	John Prince Park Various Restroom Replacement	-	33,000	-	-	-	33,000	-	33,000
Parks and Recreation	John Stretch Pavilion Restroom Replacement	-	2,285,000	-	-	-	2,285,000	-	2,285,000
Parks and Recreation	Ocean Inlet Park and Marina Renovation and Expansion	-	1,344,000	-	-	-	1,344,000	-	1,344,000
Parks and Recreation	Park Building Repair and Renovations	2,852,000	6,159,000	6,624,000	5,282,000	5,902,000	26,819,000	-	26,819,000
Parks and Recreation	Park Natural Areas and Water Bodies Management	300,000	974,000	1,034,000	933,000	1,101,000	4,342,000	-	4,342,000
Parks and Recreation	Parking Lot, Pathway, and Street Lighting Replacements	1,000,000	1,728,000	1,557,000	1,760,000	1,828,000	7,873,000	-	7,873,000
Parks and Recreation	Pavilion and Shelter Replacement and Renovations	750,000	1,622,000	1,568,000	1,178,000	1,181,000	6,299,000	-	6,299,000
Parks and Recreation	Playground Replacement and Resurfacing	2,292,000	5,183,000	4,835,000	5,589,000	5,107,000	23,006,000	-	23,006,000
Parks and Recreation	Restroom Replacement and Renovation	1,125,000	1,751,000	1,830,000	1,365,000	1,805,000	7,876,000	-	7,876,000
Parks and Recreation	Roadway, Trail, and Pathway Repairs	3,138,000	11,857,000	14,051,000	14,871,000	13,582,000	57,499,000	-	57,499,000
Parks and Recreation	Roof Replacement and Renovations	550,000	600,000	533,000	598,000	529,000	2,810,000	-	2,810,000
Parks and Recreation	Shade Structure Replacement and Expansion	320,000	956,000	1,064,000	862,000	896,000	4,098,000	-	4,098,000
Parks and Recreation	Site Security and Public Safety Infrastructure	150,000	252,000	282,000	316,000	354,000	1,354,000	-	1,354,000
Parks and Recreation	Sound and Light System Component Replacement	-	126,000	261,000	268,000	301,000	956,000	-	956,000
Parks and Recreation	Special Facilities and Museums Repair and Renovation FY 2027	1,245,000	394,000	388,000	412,000	337,000	2,776,000	-	2,776,000
Parks and Recreation	Waterfront Infrastructure Replacement and Renovations	1,499,000	10,861,000	7,423,000	6,528,000	11,768,000	38,079,000	-	38,079,000
Total Parks and Recreation		\$ 30,000,000	\$ 106,161,000	\$ 92,082,000	\$ 85,680,000	\$ 86,700,000	\$ 400,623,000	\$ -	\$ 400,623,000
Public Safety	Countywide Electronic Systems Renewal and Replacement	\$ 3,200,000	\$ 9,300,000	\$ 1,150,000	\$ 2,700,000	\$ 1,000,000	\$ 17,350,000	\$ -	\$ 17,350,000
Public Safety	Countywide Security and Safety Enhancements	50,000	50,000	50,000	55,000	55,000	260,000	-	260,000
Public Safety	Luftherr Services Renewal and Replacement	745,000	-	-	-	-	745,000	-	745,000
Public Safety	Repair Emergency Medical Services / Ultra High Frequency Radio System	600,000	-	-	-	-	600,000	-	600,000
Public Safety	Parks Facility Renewal and Replacement	1,980,000	-	-	-	-	1,980,000	-	1,980,000
Public Safety	PBSO Renewal and Replacement	25,000	-	-	130,000	-	155,000	-	155,000
Total Public Safety		\$ 6,400,000	\$ 9,350,000	\$ 1,200,000	\$ 2,885,000	\$ 1,055,000	\$ 21,090,000	\$ -	\$ 21,090,000
Total Countywide Ad Valorem Projects		\$ 124,000,000	\$ 247,126,000	\$ 220,157,000	\$ 208,940,000	\$ 160,180,000	\$ 960,403,000	\$ -	\$ 960,403,000
Engineering and Public Works	Bridge Replacements - Duda Road over South Florida Water Management District Lateral 14 Canal	\$ 4,667,000	\$ -	\$ -	\$ -	\$ -	\$ 4,667,000	\$ -	\$ 4,667,000
Engineering and Public Works	Bridge Replacements - Summit Boulevard over C-51 Canal	18,863,000	-	-	-	-	18,863,000	-	18,863,000
Total Engineering and Public Works		\$ 23,530,000	\$ -	\$ -	\$ -	\$ -	\$ 23,530,000	\$ -	\$ 23,530,000

**Palm Beach County Capital Improvement Program
Fiscal Years 2027 - 2031**

Department	Request Title	Total 2027	Total 2028	Total 2029	Total 2030	Total 2031	Total 5 Yr CIP	Total Future Budgeted	Total 5 Yr + Future Budgeted
Engineering and Public Works - 5 Yr Road	45th Street from East of Haverhill Road to East of Military Trail	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ 300,000
Engineering and Public Works - 5 Yr Road	60th Street Maintenance from 140th Avenue N to East of 120th Avenue N	900,000	-	-	-	-	900,000	-	900,000
Engineering and Public Works - 5 Yr Road	60th Street N from 140th Avenue N to East of 120th Avenue N	2,850,000	-	-	5,400,000	-	8,250,000	-	8,250,000
Engineering and Public Works - 5 Yr Road	60th Street North from East of 120th Avenue North to State Road 7	500,000	-	-	-	100,000	600,000	-	600,000
Engineering and Public Works - 5 Yr Road	60th Street North from Seminole Pratt Whitney Road to 140th Avenue North	-	-	-	-	100,000	100,000	-	100,000
Engineering and Public Works - 5 Yr Road	Administrative Support and Computer Equipment	370,000	370,000	370,000	370,000	370,000	1,850,000	-	1,850,000
Engineering and Public Works - 5 Yr Road	Annual Contract Advertising	20,000	20,000	20,000	20,000	20,000	100,000	-	100,000
Engineering and Public Works - 5 Yr Road	Boca Rio Road from Palmetto Park Road to Glades Road	-	-	-	-	100,000	100,000	16,000,000	16,100,000
Engineering and Public Works - 5 Yr Road	Boca Rio Road from SW 18th Street to Palmetto Park Road	-	-	3,500,000	-	-	3,500,000	-	3,500,000
Engineering and Public Works - 5 Yr Road	Center Street from Loxahatchee River Road to Alternate A1A	200,000	-	8,500,000	-	-	8,700,000	-	8,700,000
Engineering and Public Works - 5 Yr Road	Central Boulevard from Indiantown Road to Church Street	-	-	4,000,000	-	-	4,000,000	-	4,000,000
Engineering and Public Works - 5 Yr Road	Church Street from Limestone Creek Road to West of Central Boulevard	-	1,000,000	-	-	-	1,000,000	-	1,000,000
Engineering and Public Works - 5 Yr Road	Coconut Boulevard from South of 78th Place North to South of Northlake Boulevard	-	-	100,000	-	-	100,000	10,000,000	10,100,000
Engineering and Public Works - 5 Yr Road	Congress Avenue North of Northlake Boulevard to Alternate A1A	100,000	-	-	-	-	100,000	-	100,000
Engineering and Public Works - 5 Yr Road	County Road 880 (Old State Road 80) Belle Glade to 20 Mile Bend	500,000	100,000	50,000	50,000	50,000	750,000	-	750,000
Engineering and Public Works - 5 Yr Road	County Road 880 from Martin Luther King Jr. Boulevard to State Road 80	20,000	-	-	-	-	20,000	-	20,000
Engineering and Public Works - 5 Yr Road	Cresthaven Boulevard from Jog Road to Military Trail	100,000	-	-	-	-	100,000	-	100,000
Engineering and Public Works - 5 Yr Road	Donald Ross Road and Ellison Wilson Road	-	500,000	-	-	-	500,000	-	500,000
Engineering and Public Works - 5 Yr Road	Donald Ross Road to US1	200,000	4,000,000	-	-	-	4,200,000	-	4,200,000
Engineering and Public Works - 5 Yr Road	Drainage Improvements - Australian Avenue from Banyan Boulevard to 45th Street	100,000	-	-	-	-	100,000	-	100,000
Engineering and Public Works - 5 Yr Road	East Camino Real from Spanish River Road to South Ocean Boulevard	-	-	-	-	-	-	-	-
Engineering and Public Works - 5 Yr Road	Flavor Pict Road from Lyons Road to Hegen Ranch Road	350,000	57,000,000	-	100,000	-	57,450,000	-	57,450,000
Engineering and Public Works - 5 Yr Road	George Bush Bascule Bridge over Intracoastal Study	-	-	75,100,000	-	-	75,100,000	-	75,100,000
Engineering and Public Works - 5 Yr Road	Glades Area - Repair and Reconstruction Throughout the Glades	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	-	5,000,000
Engineering and Public Works - 5 Yr Road	Gun Club Road from Forest Estates Drive to Lake Worth Drainage District E-3 Canal	-	-	4,200,000	-	-	4,200,000	-	4,200,000
Engineering and Public Works - 5 Yr Road	Hagen Ranch Road from Boynton Beach Boulevard to Gateway Boulevard	-	3,400,000	-	-	100,000	3,500,000	14,500,000	18,000,000
Engineering and Public Works - 5 Yr Road	Haverhill Road from Hypoluxo Road to Lantana Road	2,700,000	2,700,000	-	-	-	2,700,000	-	2,700,000
Engineering and Public Works - 5 Yr Road	Jog Road and North of Okeechobee Blvd to Roebuck Road	-	50,000	2,500,000	-	-	2,550,000	-	2,550,000
Engineering and Public Works - 5 Yr Road	Kirk Road from 10th Avenue to Purdy Lane	-	2,500,000	-	1,000,000	-	3,500,000	-	3,500,000
Engineering and Public Works - 5 Yr Road	Kirk Road from Lake Worth Drainage District L-7 Canal to Summit Boulevard	-	-	-	-	100,000	100,000	-	100,000
Engineering and Public Works - 5 Yr Road	Kirk Road from Summit Boulevard to Gun Club Road	100,000	-	-	-	-	100,000	-	100,000
Engineering and Public Works - 5 Yr Road	Linton Boulevard and Military Trail	100,000	-	-	-	-	100,000	-	100,000
Engineering and Public Works - 5 Yr Road	Linton Boulevard Bascule Bridge over Intracoastal	800,000	-	-	-	100,000	900,000	-	900,000
Engineering and Public Works - 5 Yr Road	Lyons Rd Sidewalk Improvements Rosemont Drive to 47th Place South	2,000,000	-	-	-	-	2,000,000	-	2,000,000
Engineering and Public Works - 5 Yr Road	Lyons Road from SW 18th Street to SW 3rd Street	-	3,400,000	-	-	100,000	3,500,000	-	3,500,000
Engineering and Public Works - 5 Yr Road	Lyons Road from Boynton Beach Boulevard to Hypoluxo Road	4,000,000	-	-	-	-	4,000,000	-	4,000,000
Engineering and Public Works - 5 Yr Road	Lyons Road from South of Flavor Pict Road to Boynton Beach Boulevard	20,000	-	-	-	-	20,000	-	20,000
Engineering and Public Works - 5 Yr Road	Lyons Road from South of Lake Worth Drainage District L-11 Canal to North of Lake Worth Drainage District	-	-	-	-	100,000	100,000	7,500,000	7,600,000
Engineering and Public Works - 5 Yr Road	Lyons Road/Atlantic Avenue to South of Flavor Pict Road	500,000	-	-	-	-	500,000	-	500,000
Engineering and Public Works - 5 Yr Road	Miner Road Congress Avenue to High Ridge Road	-	-	-	-	2,500,000	2,500,000	-	2,500,000
Engineering and Public Works - 5 Yr Road	Miner Road from Military Trail to Lawrence Road	500,000	-	3,500,000	-	-	4,000,000	-	4,000,000
Engineering and Public Works - 5 Yr Road	Northlake Boulevard from Seminole Pratt Whitney Road to Coconut Boulevard	3,000,000	-	-	-	-	3,000,000	-	3,000,000
Engineering and Public Works - 5 Yr Road	Northlake Boulevard from State Road 7 to BeeLine Highway	100,000	-	-	100,000	-	200,000	-	200,000
Engineering and Public Works - 5 Yr Road	Ocean Avenue Loan Repayment	1,013,000	1,007,000	1,001,000	996,000	988,000	5,005,000	-	5,005,000
Engineering and Public Works - 5 Yr Road	Okeechobee Boulevard and Haverhill Road	20,000	-	-	-	-	20,000	-	20,000
Engineering and Public Works - 5 Yr Road	Okeechobee Boulevard and Jog Road	200,000	-	-	-	-	200,000	-	200,000
Engineering and Public Works - 5 Yr Road	Okeechobee Boulevard Extension State Road 80 to Seminole Pratt Whitney Road	800,000	-	-	-	-	800,000	-	800,000
Engineering and Public Works - 5 Yr Road	Okeechobee Boulevard from Folsom Road to Royal Palm Beach Blvd	-	2,100,000	-	-	-	2,100,000	-	2,100,000
Engineering and Public Works - 5 Yr Road	Okeechobee Boulevard from Seminole Pratt Whitney Road to Folsom Road	20,000	-	2,700,000	-	600,000	3,320,000	-	3,320,000
Engineering and Public Works - 5 Yr Road	Old Dixie Highway from Yamato Road to South of Linton Boulevard	6,000,000	-	-	-	100,000	6,100,000	29,000,000	35,100,000
Engineering and Public Works - 5 Yr Road	Palmetto Park Road and Lyons Road	200,000	-	4,000,000	-	-	4,200,000	-	4,200,000
Engineering and Public Works - 5 Yr Road	Palmetto Park Road from East of Military Trail to I-95	-	4,000,000	-	-	-	4,000,000	-	4,000,000
Engineering and Public Works - 5 Yr Road	Park Avenue from East of Congress Avenue to Old Dixie Highway	-	1,200,000	-	7,500,000	-	8,700,000	-	8,700,000
Engineering and Public Works - 5 Yr Road	Pinehurst Drive from Lake Worth Road to Oakmont Drive	-	1,800,000	-	5,300,000	-	7,100,000	-	7,100,000
Engineering and Public Works - 5 Yr Road	Recording Fees - Countywide	20,000	20,000	20,000	20,000	20,000	100,000	-	100,000
Engineering and Public Works - 5 Yr Road	Reserve - Beautification - Unincorporated Area O.T.I.S. Program	100,000	100,000	100,000	100,000	100,000	500,000	-	500,000
Engineering and Public Works - 5 Yr Road	Reserve - Bridges/Structures/Culverts/Pipes - Countywide	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000	8,000,000	-	8,000,000
Engineering and Public Works - 5 Yr Road	Reserve - Drainage - Countywide	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000	-	7,500,000
Engineering and Public Works - 5 Yr Road	Reserve - Intersections - Countywide	8,510,000	6,850,000	6,500,000	3,500,000	4,000,000	29,360,000	-	29,360,000

**Palm Beach County Capital Improvement Program
Fiscal Years 2027 - 2031**

Department	Request Title	Total 2027	Total 2028	Total 2029	Total 2030	Total 2031	Total 5 Yr CIP	Total Future Budgeted	Total 5 Yr + Future Budgeted
Engineering and Public Works - 5 Yr Road	Reserve - Pavement Markings - Countywide	400,000	400,000	400,000	400,000	400,000	2,000,000	-	2,000,000
Engineering and Public Works - 5 Yr Road	Reserve - Railroad Crossings - Countywide	2,600,000	600,000	600,000	600,000	600,000	5,000,000	-	5,000,000
Engineering and Public Works - 5 Yr Road	Reserve - Resurfacing - Countywide	100,000	2,000,000	100,000	100,000	2,000,000	4,300,000	-	4,300,000
Engineering and Public Works - 5 Yr Road	Reserve - Right of Way - Countywide	300,000	300,000	300,000	300,000	300,000	1,500,000	-	1,500,000
Engineering and Public Works - 5 Yr Road	Reserve - Study/Plans/Alignment - Countywide	300,000	300,000	300,000	300,000	300,000	1,500,000	-	1,500,000
Engineering and Public Works - 5 Yr Road	Reserve - Traffic Calming - Countywide	60,000	60,000	60,000	60,000	60,000	300,000	-	300,000
Engineering and Public Works - 5 Yr Road	Reserve - Traffic Signals - Countywide	400,000	400,000	400,000	400,000	400,000	2,000,000	-	2,000,000
Engineering and Public Works - 5 Yr Road	Rosebuck Road from State Road 7 to Jog Road	-	-	-	-	100,000	100,000	-	100,000
Engineering and Public Works - 5 Yr Road	Royal Palm Beach Boulevard from North of Patsimmon Boulevard to North of M Canal	-	-	100,000	-	-	100,000	-	100,000
Engineering and Public Works - 5 Yr Road	Royal Palm Beach/Orange Boulevard/Coconut Boulevard	-	-	-	100,000	-	100,000	-	100,000
Engineering and Public Works - 5 Yr Road	Seminole Pratt Whitney Road Extension (Phase A & B) from Northlake Boulevard to Beeline Highway	800,000	-	100,000	-	-	900,000	-	900,000
Engineering and Public Works - 5 Yr Road	Sherwood Forest Boulevard from Lake Worth Road to North of 10th Avenue North	300,000	-	-	-	-	300,000	-	300,000
Engineering and Public Works - 5 Yr Road	Sidewalk Program - Countywide	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000	-	10,000,000
Engineering and Public Works - 5 Yr Road	Sims Road/Lakes of Delray Boulevard to Atlantic Avenue	300,000	-	-	-	-	300,000	-	300,000
Engineering and Public Works - 5 Yr Road	Smith Sundry Road Over Lake Worth Drainage District Lateral 33 Canal	200,000	-	1,000,000	-	-	1,200,000	-	1,200,000
Engineering and Public Works - 5 Yr Road	SW 18th Street from Lyons Road to Boca Rio Road	-	-	2,500,000	-	-	2,500,000	-	2,500,000
Engineering and Public Works - 5 Yr Road	Wallis Road from Cleary Road to Jog Road	-	1,000,000	-	3,500,000	-	4,500,000	-	4,500,000
Engineering and Public Works - 5 Yr Road	Woolbright Road and Seacrest Boulevard	800,000	-	-	-	-	800,000	-	800,000
Engineering and Public Works - 5 Yr Road	Yamato Road from Lakeidge Boulevard to West of Florida's Turnpike	4,800,000	-	-	-	-	4,800,000	-	4,800,000
Total Engineering and Public Works - 5 Yr Road		\$ 51,373,000	\$ 104,077,000	\$ 123,521,000	\$ 39,716,000	\$ 22,208,000	\$ 340,895,000	\$ 77,000,000	\$ 417,895,000
Environmental Resources Management	Acreage Pines Boardwalk Trails and Observation Platform	\$ -	\$ 300,000	\$ 400,000	\$ 650,000	\$ -	\$ 1,350,000	\$ -	\$ 1,350,000
Environmental Resources Management	Central Boca Raton Shore Protection	1,000,000	1,500,000	1,000,000	1,500,000	500,000	5,500,000	-	5,500,000
Environmental Resources Management	Coral Cove Dune Restoration	1,500,000	1,000,000	1,500,000	1,000,000	750,000	5,750,000	-	5,750,000
Environmental Resources Management	Delaware Scrub Wildlife Observation Platform	-	150,000	150,000	-	-	300,000	-	300,000
Environmental Resources Management	Delray Beach Shore Protection	-	250,000	250,000	750,000	750,000	2,000,000	-	2,000,000
Environmental Resources Management	Emergency Beach Responses	-	817,000	2,000,000	1,500,000	2,000,000	6,317,000	-	6,317,000
Environmental Resources Management	Frenchman's Recreational and Public Use Facilities	-	50,000	700,000	-	-	750,000	-	750,000
Environmental Resources Management	Juno Dunes Natural Area Recreational and Public Use Facilities	-	-	250,000	100,000	600,000	700,000	-	700,000
Environmental Resources Management	Jupiter Ridge Recreational and Public Use Facilities	-	400,000	250,000	400,000	200,000	850,000	-	850,000
Environmental Resources Management	Lake Park Scrub Trails and Public Use Facilities	-	400,000	-	-	-	400,000	-	400,000
Environmental Resources Management	NCCSPP - Juno Beach	4,000,000	2,000,000	1,500,000	750,000	1,000,000	9,250,000	-	9,250,000
Environmental Resources Management	NCCSPP - Jupiter/Carlin	-	500,000	2,000,000	1,000,000	750,000	4,250,000	-	4,250,000
Environmental Resources Management	NCCSPP - South Jupiter	3,678,000	1,500,000	750,000	750,000	750,000	7,428,000	-	7,428,000
Environmental Resources Management	North Boca Raton Shore Protection	500,000	2,500,000	500,000	1,500,000	750,000	5,750,000	-	5,750,000
Environmental Resources Management	Ocean Ridge Shore Protection	-	200,000	200,000	500,000	1,000,000	1,700,000	-	1,700,000
Environmental Resources Management	Palm Beach Midtown Shore Protection	500,000	350,000	400,000	500,000	500,000	2,300,000	-	2,300,000
Environmental Resources Management	Palm Beach Phipps Shore Protection	-	-	250,000	350,000	750,000	1,350,000	-	1,350,000
Environmental Resources Management	Shoreline Protection Activities	250,000	250,000	275,000	600,000	300,000	1,325,000	-	1,325,000
Environmental Resources Management	Singer Island Dune Restoration	-	400,000	500,000	600,000	650,000	2,150,000	-	2,150,000
Environmental Resources Management	South Boca Raton Shore Protection	-	200,000	1,000,000	750,000	500,000	2,450,000	-	2,450,000
Environmental Resources Management	South Lake Worth Inlet Management	1,000,000	1,250,000	547,000	1,053,000	1,910,000	5,760,000	-	5,760,000
Total Environmental Resources Management		\$ 12,428,000	\$ 13,417,000	\$ 14,147,000	\$ 13,928,000	\$ 13,710,000	\$ 67,630,000	\$ -	\$ 67,630,000
Facilities Development & Operations	Animal Care and Control West County Pahokee Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000,000	\$ 20,000,000
Facilities Development & Operations	Ballpark of the Palm Beaches Renewal and Replacement	1,500,000	650,000	650,000	700,000	700,000	4,200,000	-	4,200,000
Facilities Development & Operations	Constitutional Facility Improvements FY 2027	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	-	5,000,000
Facilities Development & Operations	Convention Center Renewal and Replacement	4,000,000	5,150,000	5,300,000	5,500,000	5,500,000	25,450,000	-	25,450,000
Facilities Development & Operations	Countywide Building Renewal and Replacement - Surfax	1,464,000	-	-	-	-	1,464,000	-	1,464,000
Facilities Development & Operations	Countywide Fleet Facility Renewal and Replacement	1,300,000	1,137,000	1,000,000	1,000,000	1,000,000	5,437,000	-	5,437,000
Facilities Development & Operations	Countywide Generators and Hardening at Critical Facilities	-	-	-	-	-	-	10,000,000	10,000,000
Facilities Development & Operations	Criminal Justice Complex Parking Structure	-	-	-	-	-	-	25,000,000	25,000,000
Facilities Development & Operations	Detention Facilities Renewal and Replacement and Improvements	17,100,000	-	-	-	-	17,100,000	-	17,100,000
Facilities Development & Operations	Governmental Center Renewal Replacement	161,500,000	-	-	-	-	161,500,000	-	161,500,000
Facilities Development & Operations	Main Detention Center Intake Renovation and Sally Port Expansion	-	-	-	-	-	-	70,000,000	70,000,000
Facilities Development & Operations	Medical Examiner Office Replacement	-	-	-	-	-	-	32,000,000	32,000,000
Facilities Development & Operations	PBSO Animal Crimes Unit Holding Field	600,000	-	-	-	-	600,000	-	600,000
Facilities Development & Operations	PBSO Aviation Unit Expansion	500,000	5,000,000	-	-	-	5,500,000	-	5,500,000
Facilities Development & Operations	Roger Dean Chevrolet Stadium Renewal and Replacement	600,000	600,000	600,000	600,000	650,000	2,450,000	-	2,450,000
Facilities Development & Operations	South County Administrative Complex Redevelopment	-	220,000,000	-	-	-	220,000,000	-	220,000,000

**Palm Beach County Capital Improvement Program
Fiscal Years 2027 - 2031**

Department	Request Title	Total 2027	Total 2028	Total 2029	Total 2030	Total 2031	Total 5 Yr CIP	Total Future Budgeted	Total 5 Yr + Future Budgeted
Facilities Development & Operations	Victim Services Sexual Assault Response Team Center Replacement	-	-	-	-	-	-	12,000,000	12,000,000
Facilities Development & Operations	West County Motor Pool Facility	1,000,000	6,000,000	-	-	-	7,000,000	-	7,000,000
Total Facilities Development & Operations		\$ 1,000,000	\$ 6,000,000	\$ 8,550,000	\$ 8,800,000	\$ 8,850,000	\$ 455,701,000	\$ 202,000,000	\$ 457,701,000
Parks and Recreation	20 Mile Bend Athletic Complex Development	\$	\$	\$	\$	\$	\$	50,023,000	50,023,000
Parks and Recreation	Aquacrest Pool Aquatic Play Expansion	-	-	-	-	-	-	8,933,000	8,933,000
Parks and Recreation	Arden District Park Design and Development	-	-	-	-	-	-	47,306,000	47,306,000
Parks and Recreation	Bert Winters Park Phase III Improvements	-	-	-	-	-	-	4,169,000	4,169,000
Parks and Recreation	Burt Aaronson South County Regional Park Parcel A Completion	-	-	-	-	-	-	23,908,000	23,908,000
Parks and Recreation	Burt Aaronson South County Regional Park Phase III	-	1,100,000	450,000	450,000	-	2,000,000	-	2,000,000
Parks and Recreation	Burt Aaronson South County Regional Park Sports Complex Renovation	-	-	-	-	-	-	16,854,000	16,854,000
Parks and Recreation	Burt Reynolds Park River Center Modernization	-	-	-	-	-	-	5,675,000	5,675,000
Parks and Recreation	Buttwood Park Field Restroom Construction	-	-	-	-	-	-	1,686,000	1,686,000
Parks and Recreation	Caloosa Park Court Shade Structures	-	-	-	-	-	-	1,192,000	1,192,000
Parks and Recreation	Caloosa Park Restroom Renovations	-	-	-	-	-	-	1,064,000	1,064,000
Parks and Recreation	Caloosa Park Softball Complex Modernization	-	-	-	-	-	-	13,383,000	13,383,000
Parks and Recreation	Calypso Bay Waterpark Modernization	-	-	-	-	-	-	10,706,000	10,706,000
Parks and Recreation	Canal Point Community Center LED Lighting Installation	-	-	-	-	-	-	1,203,000	1,203,000
Parks and Recreation	Canyon District Park Multipurpose Field Turf Conversion	-	-	-	-	-	-	3,933,000	3,933,000
Parks and Recreation	Carlin Park East Restroom Replacement	-	-	-	-	-	-	402,000	402,000
Parks and Recreation	Carlin Park Improvements	200,000	200,000	-	-	-	400,000	-	400,000
Parks and Recreation	Coconut Cove Waterpark Modernization	-	-	-	-	-	-	10,100,000	10,100,000
Parks and Recreation	Coral Cove South Beach Park Access Expansion	-	-	-	-	-	-	18,804,000	18,804,000
Parks and Recreation	District 1 Mutual Use School Recreation Facility Improvements	-	-	-	-	-	-	5,069,000	5,069,000
Parks and Recreation	District 2 Mutual Use School Recreation Facility Improvements	-	-	-	-	-	-	3,000,000	3,000,000
Parks and Recreation	District 3 Mutual Use School Recreation Facility Improvements	-	-	-	-	-	-	6,000,000	6,000,000
Parks and Recreation	District 4 Mutual Use School Recreation Facility Improvements	-	-	-	-	-	-	3,000,000	3,000,000
Parks and Recreation	District 5 Mutual Use School Recreation Facility Improvements	-	-	-	-	-	-	6,000,000	6,000,000
Parks and Recreation	District 6 Mutual Use School Recreation Facility Improvements	-	-	-	-	-	-	3,000,000	3,000,000
Parks and Recreation	District 7 Mutual Use School Recreation Facility Improvements	-	-	-	-	-	-	3,000,000	3,000,000
Parks and Recreation	Dubois Park Lagoon Shoreline Stabilization	-	-	-	-	-	-	2,248,000	2,248,000
Parks and Recreation	Dubois Park Various Historic Building Repair and Renovation	-	-	-	-	-	-	115,000	115,000
Parks and Recreation	Duncan Padgett Park Amenity Modernization	-	-	-	-	-	-	284,000	284,000
Parks and Recreation	Duncan Padgett Park Restroom Replacement	-	-	-	-	-	-	134,000	134,000
Parks and Recreation	Dyer Park Ballfield Infrastructure Modernization	-	-	-	-	-	-	8,838,000	8,838,000
Parks and Recreation	Dyer Park Expansion	200,000	550,000	-	-	-	750,000	-	750,000
Parks and Recreation	Dyer Park Track and Field Fitness Complex	-	-	-	-	-	-	16,728,000	16,728,000
Parks and Recreation	Florida Boating Improvement Program (FBIP)	250,000	250,000	250,000	250,000	250,000	1,250,000	-	1,250,000
Parks and Recreation	Glades Pioneer Park LED Pathway and Playground Lighting	-	-	-	-	-	-	1,349,000	1,349,000
Parks and Recreation	Glades Pioneer Park Softball Field and Restroom Modernization	-	-	-	-	-	-	9,930,000	9,930,000
Parks and Recreation	Glades Pioneer Park Splash Pad Renovation	-	-	-	-	-	-	1,004,000	1,004,000
Parks and Recreation	Glennegles Country Club Aquatic Center Replacement	-	-	-	-	-	-	23,653,000	23,653,000
Parks and Recreation	Golf Course Capital Improvements and Renovations	695,000	485,000	350,000	470,000	385,000	2,385,000	-	2,385,000
Parks and Recreation	Green Cay Nature Center Renovation	-	-	-	-	-	-	4,015,000	4,015,000
Parks and Recreation	Indian Mounds Regional Park Design and Development	-	-	-	-	-	-	5,015,000	5,015,000
Parks and Recreation	John Prince Golf Learning Center Practice Greens Expansion	280,000	-	-	-	-	280,000	-	280,000
Parks and Recreation	John Prince Park Campground Modernization	-	-	-	-	-	-	7,519,000	7,519,000
Parks and Recreation	John Prince Park Campground Various Building Replacement	-	-	-	-	-	-	27,000	27,000
Parks and Recreation	John Prince Park Facility and Amenity Improvements	-	-	-	-	-	-	11,672,000	11,672,000
Parks and Recreation	John Prince Park Improvements Phase IV	-	150,000	550,000	300,000	-	1,000,000	-	1,000,000
Parks and Recreation	John Prince Park Pedestrian Bridge Connectivity	-	-	-	-	-	-	6,758,000	6,758,000
Parks and Recreation	John Prince Park Restroom Number 10 Replacement	-	-	-	-	-	-	46,000	46,000
Parks and Recreation	John Prince Park Splash Pad Upgrade	-	-	-	-	-	-	1,128,000	1,128,000
Parks and Recreation	John Stretch Park Amenity Modernization	-	-	-	-	-	-	3,008,000	3,008,000
Parks and Recreation	Jupiter Farms Park Sports Complex Modernization	-	-	-	-	-	-	6,692,000	6,692,000
Parks and Recreation	Karen Marcus Ocean Park Preserve Design and Development	250,000	400,000	600,000	600,000	600,000	2,450,000	-	2,450,000
Parks and Recreation	Karen Marcus Ocean Park Preserve Development	-	-	-	-	-	-	31,562,000	31,562,000
Parks and Recreation	Lake Charleston Park Softball Complex Modernization	-	-	-	-	-	-	7,575,000	7,575,000
Parks and Recreation	Lake Ida Park Accessible Kayak Launch	-	-	-	-	-	-	338,000	338,000

**Palm Beach County Capital Improvement Program
Fiscal Years 2027 - 2031**

Department	Request Title	Total 2027	Total 2028	Total 2029	Total 2030	Total 2031	Total 5 Yr CIP	Total Future Budgeted	Total 5 Yr + Future Budgeted
Parks and Recreation	Lake Ida Park Dog Park Modernization	-	-	-	-	-	-	1,894,000	1,894,000
Parks and Recreation	Lake Loyal Park Destination Playground	-	-	-	-	-	-	3,788,000	3,788,000
Parks and Recreation	Lake Loyal Park Field and Court Modernization	-	-	-	-	-	-	15,150,000	15,150,000
Parks and Recreation	Lake Loyal Park Maintenance Building Replacement	-	-	-	-	-	-	524,000	524,000
Parks and Recreation	Lake Loyal Park Redevelopment and Expansion	-	-	-	100,000	-	300,000	-	300,000
Parks and Recreation	Lake Loyal Pool Phase IV Expansion	-	-	-	-	-	-	12,925,000	12,925,000
Parks and Recreation	Land Acquisition for Park Service Level Countywide	-	-	-	-	-	-	246,067,000	246,067,000
Parks and Recreation	Lantana District I Design and Development	-	-	250,000	400,000	-	1,450,000	-	1,450,000
Parks and Recreation	Lantana District I Property Park Development	-	-	-	-	-	-	35,350,000	35,350,000
Parks and Recreation	Loxahatchee Graves Park Equestrian Improvements	-	-	-	-	-	-	843,000	843,000
Parks and Recreation	Marikami Museum and Japanese Garden Expansion	-	-	-	-	-	-	21,051,000	21,051,000
Parks and Recreation	North County Aquatic Center Splash Pad and Pool Improvements	-	-	-	-	-	-	6,742,000	6,742,000
Parks and Recreation	Ocean Cay Park Beach Parking Expansion	-	-	-	-	-	-	957,000	957,000
Parks and Recreation	Ocean Inlet Park Phase IV Improvements	-	-	-	-	-	-	7,866,000	7,866,000
Parks and Recreation	Okechee Golf Course Fairway Renovations	110,000	-	-	-	-	110,000	-	110,000
Parks and Recreation	Okechee Golf Course Learning Center	1,500,000	-	-	-	-	1,500,000	-	1,500,000
Parks and Recreation	Okechee Nature Center Renovation	-	-	-	-	-	-	5,353,000	5,353,000
Parks and Recreation	Okechee Park North BMX Restroom Construction	-	-	-	-	-	-	2,740,000	2,740,000
Parks and Recreation	Okechee Park North Playground Replacement	-	-	-	-	-	-	7,147,000	7,147,000
Parks and Recreation	Okechee Park North Sports Facilities Modernization	-	-	-	-	-	-	22,725,000	22,725,000
Parks and Recreation	Okechee Park Soccer Complex Building Replacement	-	-	-	-	-	-	199,000	199,000
Parks and Recreation	Okechee Park South Park Expansion Completion	-	-	-	-	-	-	24,089,000	24,089,000
Parks and Recreation	Okechee Park South Pinehurst Multi Sport Fieldhouse	-	-	-	-	-	-	33,708,000	33,708,000
Parks and Recreation	Osprey Point Golf Course Bunkers Renovation	400,000	-	-	-	-	400,000	-	400,000
Parks and Recreation	Osprey Point Golf Course Greens Renovation	-	-	3,300,000	-	-	3,300,000	-	3,300,000
Parks and Recreation	Park Ridge Golf Course Maintenance Building Renovations	2,500,000	1,000,000	-	-	-	-	-	3,500,000
Parks and Recreation	Park Ridge Golf Course Practice Area Expansion	-	-	-	-	3,000,000	-	-	3,000,000
Parks and Recreation	Park Ridge Golf Course Pro Shop	300,000	-	-	-	-	300,000	-	300,000
Parks and Recreation	Paul Rardin Park Amenity Modernization	-	-	-	-	-	-	845,000	845,000
Parks and Recreation	Peanut Island Historic Area Replacement	-	-	-	-	-	-	15,731,000	15,731,000
Parks and Recreation	Peanut Island Park Improvements	-	-	600,000	600,000	-	1,800,000	-	1,800,000
Parks and Recreation	Phil Foster Park Expansion	700,000	-	-	-	-	700,000	-	700,000
Parks and Recreation	Phil Foster Park Fishing Pier Replacement	-	-	-	-	-	-	4,782,000	4,782,000
Parks and Recreation	Pinewoods Park Athletic Complex Building Replacement	-	-	-	-	-	-	553,000	553,000
Parks and Recreation	Pinewoods Park Sports Complex Renovation	-	-	-	-	-	-	8,338,000	8,338,000
Parks and Recreation	Riverbend/Loxahatchee Battlefield Park Interpretive Center Development	-	-	-	-	-	-	18,938,000	18,938,000
Parks and Recreation	Riverbend/Loxahatchee River Battlefield Interpretive Center	7,069,000	-	-	-	-	7,069,000	-	7,069,000
Parks and Recreation	Samuel Friedland Park Athletic Field Modernization and Expansion	-	-	-	-	-	-	21,412,000	21,412,000
Parks and Recreation	Sandalford Cove Park Sports Complex Renovation	-	-	-	-	-	-	6,313,000	6,313,000
Parks and Recreation	Sansbury Way District K Design and Development	-	250,000	200,000	200,000	-	-	-	850,000
Parks and Recreation	Sansbury Way Park District Park Development	-	-	-	-	-	-	49,649,000	49,649,000
Parks and Recreation	Santaluces Park Athletic Complex Modernization	-	-	-	-	-	-	7,386,000	7,386,000
Parks and Recreation	Santaluces Pool Expansion	-	-	-	-	-	-	12,751,000	12,751,000
Parks and Recreation	Seminole Palms Park Sports Complex Modernization	-	-	-	-	-	-	14,345,000	14,345,000
Parks and Recreation	Shade Structure Expansion Countywide	-	-	-	-	-	-	13,432,000	13,432,000
Parks and Recreation	South Bay RV Park Campground Expansion	-	-	-	-	-	-	8,955,000	8,955,000
Parks and Recreation	Trail and Pathway Connectivity Countywide	-	-	-	-	-	-	7,096,000	7,096,000
Parks and Recreation	Villages of Windsor Park Design and Development Phase I	1,200,000	-	-	-	-	1,200,000	-	1,200,000
Parks and Recreation	Villages of Windsor Park Phase II Expansion	-	-	-	-	-	-	3,710,000	3,710,000
Parks and Recreation	West Boynton Park Baseball and Softball Complex Modernization	-	-	-	-	-	-	13,383,000	13,383,000
Parks and Recreation	West Boynton Park Skate and Roller Hockey Modernization	-	-	-	-	-	-	1,894,000	1,894,000
Parks and Recreation	West Boynton Recreation Center Renovation	-	-	-	-	-	-	14,327,000	14,327,000
Parks and Recreation	West Delray Regional Park Improvements	-	-	-	250,000	-	250,000	-	250,000
Parks and Recreation	West Jupiter Park Recreation Center Modernization	-	-	-	-	-	-	23,908,000	23,908,000
Parks and Recreation	Westgate Park Splash Pad Renovation	-	-	-	-	-	-	2,838,000	2,838,000
Parks and Recreation	Westgate Recreation Center Renovation	-	-	-	-	-	-	15,037,000	15,037,000
Total Parks and Recreation		\$ 15,654,000	\$ 4,385,000	\$ 6,550,000	\$ 3,370,000	\$ 6,285,000	\$ 36,244,000	\$ 1,112,789,000	\$ 1,149,033,000
Public Safety	Countywide Radio System Renewal and Replacement	\$ 3,070,000	\$ 4,040,000	\$ 711,000	\$ -	\$ -	\$ 7,821,000	\$ -	\$ 7,821,000

**Palm Beach County Capital Improvement Program
Fiscal Years 2027 - 2031**

Department	Request Title	Total 2027	Total 2028	Total 2029	Total 2030	Total 2031	Total 5 Yr CIP	Total Future Budgeted	Total 5 Yr + Future Budgeted
Public Safety	Hardware Refresh and Upgrades to NCG11 System	3,000,000	-	-	-	-	3,000,000	-	3,000,000
Total Public Safety		\$ 6,070,000	\$ 4,040,000	\$ 711,000	\$ -	\$ -	\$ 10,821,000	\$ -	\$ 10,821,000
Total Countywide Non Ad Valorem Projects		\$ 299,019,000	\$ 365,456,000	\$ 153,479,000	\$ 65,814,000	\$ 51,063,000	\$ 934,821,000	\$ 1,391,789,000	\$ 2,326,610,000
County Library	Acreage Branch Renovation	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000	\$ 15,000,000	\$ -	\$ 15,000,000
County Library	Belle Glade Branch	-	-	-	-	8,500,000	8,500,000	-	8,500,000
County Library	Clarence E. Anthony (South Bay) Branch Renovation	-	2,500,000	-	-	-	2,500,000	-	2,500,000
County Library	Gardens Branch	-	-	20,000,000	-	-	20,000,000	-	20,000,000
County Library	Glades Road Branch	-	-	-	-	-	-	12,000,000	12,000,000
County Library	Greenacres Branch Renovation	2,500,000	-	-	-	-	2,500,000	-	2,500,000
County Library	Hypoluxo Branch	675,000	700,000	-	-	-	1,375,000	-	1,375,000
County Library	Jupiter Branch Renovation	-	-	-	-	-	-	11,000,000	11,000,000
County Library	Loula V. York (Pahokee) Branch Renovation	-	-	-	-	-	-	2,500,000	2,500,000
County Library	Main Library	31,000,000	37,500,000	20,750,000	31,750,000	11,850,000	132,850,000	11,750,000	144,600,000
County Library	Multiple Libraries - Interior and Exterior Painting	-	100,000	-	-	380,000	480,000	-	480,000
County Library	Multiple Libraries - Lighting	-	300,000	-	175,000	-	475,000	-	475,000
County Library	Multiple Libraries - Parking Lot Repairs	450,000	-	-	250,000	-	700,000	-	700,000
County Library	Multiple Libraries - Roof Repair and Replacement	1,750,000	-	-	850,000	-	2,600,000	-	2,600,000
County Library	Multiple Libraries - Security/Fire Alarms Systems	1,200,000	-	-	-	-	1,200,000	-	1,200,000
County Library	Royal Palm Beach Branch Renovation	-	-	-	-	-	-	10,000,000	10,000,000
County Library	West Boca Branch	2,500,000	-	-	-	5,400,000	7,900,000	4,600,000	12,500,000
County Library	West Boynton Beach Branch Renovation	-	-	-	9,000,000	-	9,000,000	-	9,000,000
Total County Library		\$ 40,075,000	\$ 41,100,000	\$ 40,750,000	\$ 42,025,000	\$ 41,130,000	\$ 205,080,000	\$ 51,850,000	\$ 256,930,000
Fire Rescue	Delray Trails Fire Station	\$ -	\$ -	\$ 5,000,000	\$ 5,100,000	\$ -	\$ 15,200,000	\$ -	\$ 15,200,000
Fire Rescue	Fire Rescue Headquarters Hardening	500,000	-	-	-	-	500,000	-	500,000
Fire Rescue	Fire Rescue Headquarters Road Repairs	185,000	-	-	-	-	185,000	-	185,000
Fire Rescue	Fire Rescue HQ Facility Upgrade	3,700,000	-	-	-	-	3,700,000	-	3,700,000
Fire Rescue	Fire Station 24 Replacement	75,000	-	-	-	-	75,000	-	75,000
Fire Rescue	Fire Station 33 Replacement	4,000,000	2,000,000	-	-	-	6,000,000	-	6,000,000
Fire Rescue	Fire Station 52 Replacement	5,000,000	10,000,000	-	-	-	15,000,000	-	15,000,000
Fire Rescue	Fire Station Agricultural Reserve South	4,000,000	5,000,000	2,100,000	-	-	11,100,000	-	11,100,000
Fire Rescue	Fire Station Bay Floor Replacement	500,000	500,000	500,000	500,000	250,000	2,250,000	-	2,250,000
Fire Rescue	Fire Station New (TBD)	8,000,000	12,000,000	15,000,000	15,000,000	10,000,000	60,000,000	-	60,000,000
Fire Rescue	Fire Station Replacement TBD	6,000,000	6,000,000	9,000,000	10,000,000	10,000,000	41,000,000	-	41,000,000
Fire Rescue	Fire Station Seminole Pratt/Beeline Station (Caloosa)	5,000,000	5,000,000	1,000,000	-	-	11,000,000	-	11,000,000
Fire Rescue	Fire Station Southern Boulevard	4,000,000	3,100,000	-	-	-	7,100,000	-	7,100,000
Fire Rescue	Fire Stations Bay Door Replacements	-	-	-	1,000,000	500,000	1,500,000	-	1,500,000
Fire Rescue	Fire Stations Facility Hardening	500,000	500,000	500,000	500,000	250,000	2,250,000	-	2,250,000
Fire Rescue	Fire Stations Generator Replacements	-	-	-	500,000	500,000	1,000,000	-	1,000,000
Fire Rescue	Fire Stations Kitchen Renovations	-	250,000	-	-	-	250,000	-	250,000
Fire Rescue	Fire Stations Painting	-	250,000	250,000	250,000	250,000	1,000,000	-	1,000,000
Fire Rescue	Fire Stations Parking Lot Resurfacing	250,000	250,000	250,000	250,000	250,000	1,250,000	-	1,250,000
Fire Rescue	Fire Stations Renovations	9,000,000	10,000,000	15,000,000	15,000,000	15,000,000	64,000,000	-	64,000,000
Fire Rescue	Fire Stations Restroom Renovations	500,000	500,000	-	-	-	1,000,000	-	1,000,000
Fire Rescue	Fire Stations Roofing Replacement	-	1,000,000	1,000,000	1,000,000	500,000	3,500,000	-	3,500,000
Fire Rescue	Fire Stations Traffic Preemption	2,000,000	1,000,000	1,000,000	-	-	4,000,000	-	4,000,000
Fire Rescue	Headquarters Training Rubble Pile	250,000	-	-	-	-	250,000	-	250,000
Fire Rescue	Remodel of Training Tower	-	-	-	250,000	250,000	500,000	-	500,000
Fire Rescue	Sheds for Fire Station Bunker Gear	100,000	-	-	-	-	100,000	-	100,000
Fire Rescue	Water Rescue Repair and Renovation	150,000	175,000	200,000	225,000	250,000	1,000,000	-	1,000,000
Total Fire Rescue		\$ 53,710,000	\$ 57,525,000	\$ 50,800,000	\$ 49,575,000	\$ 43,100,000	\$ 254,710,000	\$ -	\$ 254,710,000
Total Dependent District Projects		\$ 93,785,000	\$ 98,625,000	\$ 91,550,000	\$ 91,600,000	\$ 84,230,000	\$ 459,790,000	\$ 51,850,000	\$ 511,640,000
Airports	All Airports - Camera Replacement	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
Airports	All Airports - Design and Engineering Services	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	15,000,000	-	15,000,000
Airports	Glades - Fence Improvements	-	-	-	280,000	-	280,000	-	280,000
Airports	Lantana - Airfield Pavement Maintenance Rehabilitation	-	250,000	-	-	-	250,000	-	250,000

**Palm Beach County Capital Improvement Program
Fiscal Years 2027 - 2031**

Department	Request Title	Total 2027	Total 2028	Total 2029	Total 2030	Total 2031	Total 5 Yr CIP	Total Future Budgeted	Total 5 Yr + Future Budgeted
Airports	Lantana - Runway 16/34 Rehabilitation	-	-	-	-	2,000,000	2,000,000	-	2,000,000
Airports	Lantana - Runway 4/22 Pavement Rehabilitation	-	-	-	-	1,600,000	1,600,000	-	1,600,000
Airports	Lantana - Southside Redevelopment Rehabilitation	3,400,000	3,700,000	-	-	-	7,300,000	-	7,300,000
Airports	North County - Airport Pavement Maintenance and Rehabilitation	-	800,000	-	-	-	800,000	-	800,000
Airports	North County - Runway 14-32 Expansion	4,500,000	-	-	-	-	4,500,000	-	4,500,000
Airports	PBI - Air Cargo Building 1475 Landside Rehabilitation	-	4,000,000	-	-	-	4,000,000	-	4,000,000
Airports	PBI - Air Handler Replacement	6,900,000	-	-	-	-	6,900,000	-	6,900,000
Airports	PBI - Airport Administration Equipment	150,000	50,000	50,000	50,000	50,000	350,000	-	350,000
Airports	PBI - Airside Improvements	189,000	300,000	300,000	300,000	300,000	1,389,000	-	1,389,000
Airports	PBI - Apron Pavement Rehabilitation	-	-	-	7,500,000	-	7,500,000	-	7,500,000
Airports	PBI - Baggage Handling System	1,000,000	-	-	-	-	1,000,000	-	1,000,000
Airports	PBI - Building 846 Re-Roof Construction	-	-	-	5,000,000	-	5,000,000	-	5,000,000
Airports	PBI - Concourse Roof Replacement	4,375,000	-	-	-	-	4,375,000	-	4,375,000
Airports	PBI - Economy Parking Lot Rehabilitation	-	-	15,000,000	-	-	15,000,000	-	15,000,000
Airports	PBI - Grounds Maintenance Equipment	738,000	400,000	400,000	400,000	400,000	2,338,000	-	2,338,000
Airports	PBI - Noise and Operations Monitoring System Installation	57,000	-	-	-	-	57,000	-	57,000
Airports	PBI - Passenger Loading Bridges	430,000	2,500,000	2,500,000	2,500,000	2,500,000	10,430,000	-	10,430,000
Airports	PBI - Perimeter Road and Vehicle Service Road (VSR) Rehabilitation	-	1,250,000	1,250,000	-	-	2,500,000	-	2,500,000
Airports	PBI - Runway 10L-28R Pavement Rehabilitation	-	-	-	-	1,000,000	1,000,000	-	1,000,000
Airports	PBI - Terminal and Concourse Modernization Improvements	6,500,000	4,600,000	6,750,000	-	-	17,850,000	-	17,850,000
Airports	PBI - Terminal Equipment	416,000	-	-	-	-	416,000	-	416,000
Airports	PBI - Terminal Improvements	500,000	1,800,000	3,300,000	3,300,000	3,300,000	12,200,000	-	12,200,000
Airports	PBI - Terminal Switchgear Replacement	-	-	3,000,000	3,000,000	3,750,000	6,750,000	-	6,750,000
Total Airports		\$ 32,455,000	\$ 22,450,000	\$ 35,550,000	\$ 22,330,000	\$ 17,900,000	\$ 130,885,000	\$ -	\$ 130,885,000
Water Utilities	Southern Region Water Reclamation Facility (SRWRF) Renewal and Replacement	\$ 40,300,000	\$ 3,150,000	\$ 3,308,000	\$ 3,473,000	\$ 3,648,000	\$ 53,879,000	\$ -	\$ 53,879,000
Water Utilities	Systemwide Buildings and Other Improvements	30,756,000	1,995,000	2,095,000	2,200,000	2,310,000	39,556,000	-	39,556,000
Water Utilities	Systemwide Water Treatment Plant Improvement Projects	-	2,100,000	2,205,000	2,315,000	2,431,000	9,051,000	-	9,051,000
Water Utilities	Systemwide Wellfield Rehabilitation and Replacement	12,400,000	3,150,000	3,308,000	3,473,000	3,647,000	25,978,000	-	25,978,000
Water Utilities	Utility Line Relocations - County Road Projects	3,200,000	1,050,000	1,100,000	1,160,000	1,218,000	7,728,000	-	7,728,000
Water Utilities	Wastewater Collection System Extension	-	5,250,000	5,513,000	5,789,000	6,079,000	22,631,000	-	22,631,000
Water Utilities	Wastewater Collection System Lift Station Rehabilitation	-	6,300,000	6,615,000	6,946,000	7,294,000	27,155,000	-	27,155,000
Water Utilities	Wastewater Collection System Pipe Rehabilitation	-	3,150,000	3,308,000	3,473,000	3,647,000	13,578,000	-	13,578,000
Water Utilities	Water Distribution System Pipe Renewal and Replacement	-	8,400,000	8,821,000	9,262,000	9,726,000	36,209,000	-	36,209,000
Water Utilities	Water Treatment Plant #11 Improvements	61,370,000	2,100,000	2,205,000	2,315,000	2,431,000	70,421,000	-	70,421,000
Water Utilities	Water Treatment Plant #2 Renewal and Replacement	212,200,000	3,150,000	3,500,000	3,750,000	3,988,000	226,538,000	-	226,538,000
Water Utilities	Water Treatment Plant #3 Renewal and Replacement	-	2,100,000	2,205,000	2,315,000	2,431,000	9,051,000	-	9,051,000
Water Utilities	Water Treatment Plant #8 Renewal and Replacement	220,245,000	2,100,000	2,205,000	2,315,000	2,431,000	229,296,000	-	229,296,000
Water Utilities	Water Treatment Plant #9 Renewal and Replacement	60,000	2,100,000	2,205,000	2,315,000	2,431,000	9,111,000	-	9,111,000
Water Utilities	Western Region Collection System Rehabilitation	650,000	2,100,000	2,206,000	2,316,000	2,432,000	9,704,000	-	9,704,000
Water Utilities	Western Region Wastewater System Lift Station Rehabilitation	4,320,000	1,050,000	1,100,000	1,160,000	1,218,000	8,848,000	-	8,848,000
Water Utilities	Western Region Wastewater Treatment Plant Improvements	1,000,000	1,050,000	1,100,000	1,160,000	1,218,000	5,528,000	-	5,528,000
Water Utilities	Western Region Water Distribution System Rehabilitation	9,700,000	4,095,000	4,300,000	4,515,000	4,741,000	27,351,000	-	27,351,000
Total Water Utilities		\$ 596,401,000	\$ 54,390,000	\$ 57,299,000	\$ 60,252,000	\$ 63,271,000	\$ 831,613,000	\$ -	\$ 831,613,000
Total Enterprise Projects		\$ 628,856,000	\$ 77,040,000	\$ 92,849,000	\$ 82,582,000	\$ 81,171,000	\$ 962,498,000	\$ -	\$ 962,498,000
Total Departments		\$ 1,145,660,000	\$ 788,247,000	\$ 558,035,000	\$ 448,936,000	\$ 376,634,000	\$ 3,317,512,000	\$ 1,443,639,000	\$ 4,761,151,000

**ACTIVE CAPITAL PROJECTS LISTING
PERIOD ENDED MAY 26, 2026**

Description		Prior Year Spending	Current Budget	Cumulative Budget	Current Year Spending	Cumulative Spending	Encumbered Amount	Budget Balance
101 Agriculture - Capital								
AG17	Electrical Grid for Mounts Botanical Garden of PB	5,102	293,898	299,000	0	5,102	0	293,898
AG04	Mounts Garden Design Services	126,730	503,520	630,250	0	126,730	0	503,520
AG18	Renovation of Building at Mounts Botanical Gard	0	9,000	9,000	0	0	0	9,000
AG16	Renovation of Cooperative Extension Office - Bel	0	124,000	124,000	0	0	0	124,000
AG20	Windows on the Floating World	232,565	7,436	240,001	0	232,565	0	7,436
Total Agriculture - Capital		364,397	937,854	1,302,251	0	364,397	0	937,854
121 Airports - Capital								
A417	Airfield Marking & Signage Support FY 2021	124,257	2,225,744	2,350,001	258,201	382,458	196,844	1,770,699
A268	Airside Projects	1,933,353	1,455,474	3,388,827	321,462	2,254,815	0	1,134,012
A487	All Airports - Airfield Maintenance & Repairs	2,598,327	4,207,687	6,806,014	1,875,208	4,473,535	622,592	1,709,888
A093	Bldg 1475 Re-Roofing	2,470,319	864	2,471,183	0	2,470,319	0	864
A267	Building 3400 Rehabilitation	3,525,594	504,431	4,030,025	0	3,525,594	0	504,431
A408	Camera Improvements (Escalators) FY 2021	0	100,000	100,000	0	0	0	100,000
A418	Camera Replacement & Infrastructure FY 2021	581,909	118,092	700,001	0	581,909	0	118,092
A411	Chiller #4 & #5 Improvements FY 2021	4,920,940	779,063	5,700,003	0	4,920,940	827	778,236
A305	Common Use Passenger Processing System	1,622,809	197,849	1,820,658	0	1,622,809	0	197,849
A399	Environmental Study at North County Airport	744,255	81,524	825,779	0	744,255	81,521	3
A030	Equipment-Administration	6,907,842	715,024	7,622,866	0	6,907,842	3,301	711,723
A029	Equipment-Airside	1,237,419	417,299	1,654,718	54,263	1,291,682	56,648	306,388
A032	Equipment-Crash Fire Rescue	4,706,731	2,623,114	7,329,845	1,458,267	6,164,998	760,535	404,312
A031	Equipment-Maintenance	8,310,661	4,610,402	12,921,063	589,313	8,899,974	2,200,985	1,820,104
A426	F45 ACT	30,503	619,497	650,000	1,145	31,648	0	618,352
A428	F45 Rotating Beacon	375,469	191,532	567,001	0	375,469	12,972	178,560
A425	F45 Runway 14-32 Design	0	700,000	700,000	0	0	0	700,000
A486	F45, Runway 9R-27L Rehab	0	2,552,489	2,552,489	1,673,227	1,673,227	630,821	248,441
A481	Glades - Fuel Farm Improvements	3,000	2,651,282	2,654,282	2,000	5,000	42,654	2,606,628
A468	Glades Entrance Road Rehabilitation	0	80,000	80,000	0	0	0	80,000
A492	Lantana - AWOS Replacement	1,500	255,826	257,326	3,603	5,103	21,512	230,712
A478	Lantana - Stormwater Management Master Plan	147,060	92,941	240,001	0	147,060	16,224	76,717
A253	Lantana Projects	833,044	328,923	1,161,967	0	833,044	0	328,923
A372	LN, Perimeter Fence Improvements	749,927	75	750,002	0	749,927	74	1
A382	LN, Runway 10-28 Rehabilitation	846,863	219,740	1,066,603	0	846,863	1,881	217,859
A360	LN, Runway 3-21 Rehabilitation	283,881	13,098	296,979	0	283,881	13,098	0
A485	LN, Runway 4-22 Rehab	51,048	3,448,952	3,500,000	808,667	859,715	141,778	2,498,507
A374	LN, Security Infrastructure and Operational Impro	451,566	320,507	772,073	0	451,566	1,104	319,403
A450	LNA NEC Code Corrections	428,837	50,768	479,605	0	428,837	0	50,768
A451	LNA PAPI Replacement	0	60,000	60,000	0	0	0	60,000
A396	LNA- Part 150 Noise Compatibility Study	787,820	24	787,844	0	787,820	20	4
A429	LNA Rotating Beacon	57,605	88,395	146,000	0	57,605	0	88,395
A431	LNA South Side Dev	660,173	3,839,829	4,500,002	50,980	711,153	128,748	3,660,102
A449	LNA West Apron Rehabilitation	276,009	93,991	370,000	0	276,009	0	93,991
A446	NC Hangar & Infrastructure	314,488	4,685,513	5,000,001	14,652	329,140	9,437	4,661,424
A445	NC PAPI Replacement	0	60,000	60,000	0	0	0	60,000
A447	NC REILS Cabling Improvements	0	53,000	53,000	0	0	0	53,000
A367	NC, Const. Add'l Tie-Down/Transient Apron	475,335	3,829,449	4,304,784	0	475,335	486,266	3,343,183
A385	NC, Runway 13/31 Expansion	172,107	4,328,572	4,500,679	0	172,107	0	4,328,572
A361	NC, R/W Pavement Rehab and Repair 8R-26L & 13	303,924	20,795	324,719	0	303,924	20,794	1
A232	Nc-Projects	2,561,242	267,397	2,828,639	0	2,561,242	0	267,397
A271	New Revenue Control System	4,136,529	149,079	4,285,608	14,589	4,151,118	31,054	103,437
A493	North County - Apron Rehabilitation	0	500,000	500,000	0	0	0	500,000
A494	North County - AWOS Replacement	1,500	255,826	257,326	3,675	5,175	21,512	230,640
A479	North County - Stormwater Management Master P	99,446	182,144	281,590	13,208	112,654	108,117	60,820
A473	North County - Terminal Repairs	0	1,000,000	1,000,000	0	0	0	1,000,000
A254	Pahokee Projects	351,529	212,288	563,817	0	351,529	400	211,888
A415	Parking Access & Revenue Control System Imprv F	785,872	585,167	1,371,039	1,021	786,893	55,687	528,458
A355	PB BAGGAGE HANDLING SYSTEM (OM)	4,695,442	4,956,930	9,652,372	0	4,695,442	2,294,973	2,661,957
A363	PB, Cargo Facilities Access Improvement	4,260,022	2,480,187	6,740,209	16,576	4,276,597	11,390	2,452,221
A394	PB, Concourse B Expansion	52,265,899	99,569,029	151,834,928	21,918,073	74,183,972	75,254,478	2,396,478
A392	PB, Conversion of Gate B1	2,244,311	255,691	2,500,002	49,091	2,293,402	87,465	119,135
A366	PB, General Aviation Federal Inspection Svc	1,170,085	5,618,916	6,789,001	49,123	1,219,209	266,704	5,303,089
A383	PB, Gulfview West Canal Culvert Relocation	1,392,887	3,807,115	5,200,002	3,780,159	5,173,046	26,955	1
A375	PB, Maintenance Compound Replacement	1,798,422	4,201,581	6,000,003	0	1,798,422	7,500	4,194,081
A362	PB, Parking Revenue Center	575,951	12,751,528	13,327,479	538,894	1,114,845	12,212,632	2
A369	PB, Public Address (PA) System Improvements	5,193,826	53,025	5,246,851	0	5,193,826	23,180	29,845
A389	PB, Stormwater Mgt Master Plan Update	408,393	91,607	500,000	0	408,393	88,771	2,836
A368	PB, Terminal Condensation Remediation & Duct C	4,329,964	70,037	4,400,001	0	4,329,964	900	69,137
A377	PB, Terminal Elevator Replacement Phase I	520,629	7,704,372	8,225,001	0	520,629	91,436	7,612,936
A474	PBI - Access Control Gate V4 Installation	0	200,000	200,000	0	0	0	200,000
A480	PBI - Install Access Control on Gate V24 (Golfvie	0	140,000	140,000	0	0	0	140,000
A476	PBI - Main Terminal and Long-Term Garages No.	0	200,000	200,000	0	0	0	200,000
A477	PBI - Noise & Operations Monitoring System Rep	0	500,000	500,000	164,197	164,197	165,783	170,019
A483	PBI - Replacement of POU PC Air Units	12,999,211	1,369,857	14,369,068	1,236,154	14,235,365	0	133,703
A516	PBI - Rotating Beacon Replacement	0	500,000	500,000	0	0	23,250	476,750
A482	PBI - Wind Cone Relocation and Replacements	219,143	66,146	285,289	0	219,143	0	66,146
A457	PBI Access Control System Replacement/Upgrade	3,000	897,000	900,000	47,057	50,057	377,117	472,827
A458	PBI Building 846 Renovations	0	100,000	100,000	0	0	0	100,000
A459	PBI CCTV Camera Improvements - Airside	0	388,000	388,000	0	0	0	388,000
A496	PBI Central Airfield Impr - Alternate 1	20,815,798	5,332,735	26,148,533	4,289,708	25,105,506	1,043,024	3
A456	PBI Central Airfield Improvements	22,107,096	1,230,843	23,337,939	210,042	22,317,138	1,016,684	4,117
A469	PBI Concourse C Restroom Renovation	0	300,000	300,000	0	0	0	300,000
A460	PBI Concourses B & C Secure Connector	1,644,656	93,951	1,738,607	24,986	1,669,642	68,965	1
A453	PBI Landside Projects	805,890	736,080	1,541,970	0	805,890	0	736,080
A461	PBI Maintenance Compound Shed/Vehicle Protect	0	200,000	200,000	0	0	0	200,000
A455	PBI Parking Garage Repairs ST & LT # 2 & 3	3,965,670	2,163,568	6,129,238	624,014	4,589,685	1,506,774	32,779
A462	PBI Re-Caulking of Panel Joints & Exterior Wall	0	100,000	100,000	0	0	0	100,000
A463	PBI Relocated LAHSO Position on Runway 14	196,358	364,028	560,386	107,337	303,695	256,691	0
A470	PBI Runway 10L-28R Mill and Overlay	1,378,070	6,621,931	8,000,001	373,369	1,751,438	98,300	6,150,262
A454	PBI Short Term Parking 4th Level Waterproofing	0	2,000,000	2,000,000	0	0	0	2,000,000
A464	PBI Taxiway A and C Holding Apron	0	1,069,426	1,069,426	0	0	0	1,069,426
A471	PBI Taxiway Connector at Taxiway C and M	127,852	167,148	295,000	5,000	132,852	123,770	38,378
A472	PBI Taxiway M New Culvert	0	170,123	170,123	125,000	125,000	0	45,123
A465	PBI Taxiway M, M1, and M2 Reconstruction	335,182	23,469	358,651	0	335,182	23,468	1
A466	PBI Terminal & Concourse Fire Alarm Notification	133,584	1,366,417	1,500,001	33,796	167,379	7,299	1,325,322
A467	PBI Terminal Interior Finishes	0	350,000	350,000	0	0	0	350,000
A440	PBI Turnage Blvd Rehabilitation	2,913,527	5,674,387	8,587,914	2,450,008	5,363,535	3,224,378	1
A395	PBI, Fuel Farm Improvement	817,094	1,200,000	2,017,094	0	817,094	0	1,200,000
A502	PBIA - Airfield Electrical Vault Improvements	0	50,000	50,000	0	0	0	50,000
A488	PBIA - Airport Layout Plan & Narrative Report Up	0	250,000	250,000	0	0	0	250,000

**ACTIVE CAPITAL PROJECTS LISTING
PERIOD ENDED MAY 26, 2026**

Description	Prior Year Spending	Current Budget	Cumulative Budget	Current Year Spending	Cumulative Spending	Encumbered Amount	Budget Balance
A490	PBIA - Aviation Workers Security Screening	0	650,000	650,000	0	0	650,000
A499	PBIA - Communications Center Improv/Alt Comm	0	75,000	75,000	0	0	75,000
A504	PBIA - Concourse Roof Replacement	0	625,000	625,000	0	0	625,000
A475	PBIA - EMAS Preventative Maintenance Activitie	0	50,000	50,000	0	0	50,000
A501	PBIA - High Mast Lighting Renovation	0	2,500,000	2,500,000	0	0	2,500,000
A376	PBIA - Miscellaneous Projects	232,308	692	233,000	0	232,308	692
A503	PBIA - Perimeter Road and Vehicle Service Road R	0	300,000	300,000	0	0	300,000
A489	PBIA - Runway 10R/28L Extension	0	500,000	500,000	0	0	500,000
A500	PBIA - Tenant Capital Improvements	0	500,000	500,000	0	0	500,000
A491	PBIA - Terminal & Concourse Modernization	148,014	14,851,987	15,000,001	216,744	364,758	4,493,597
A436	PBIA 400 HZ GPU	7,383,173	118,018	7,501,191	102,030	7,485,202	15,987
A437	PBIA Air Cargo Ramp Expansion	626,044	2,373,957	3,000,001	0	626,044	11,761
A346	PBIA ARFF Facility Improvements	1,321,200	30,671,066	31,992,266	1,136,490	2,457,690	29,534,574
A434	PBIA Economy Lot Parking Rehabilitation	0	3,500,000	3,500,000	0	0	3,500,000
A333	PBIA Golfview Apron Phase II	4,897,673	2,252,882	7,150,555	0	4,897,673	6,763
A312	PBIA Misc Taxiways B, D, and E	6,040,878	7,453	6,048,331	0	6,040,878	5,788
A341	PBIA Miscell Taxiway Rehab	7,248,661	4,280,066	11,528,727	743,229	7,991,890	3,536,836
A308	PBIA Security	6,536,929	290,802	6,827,731	4,033	6,540,962	0
A348	PBIA Term Escalator Replacement-PH1	10,148,267	197,053	10,345,320	0	10,148,267	0
A342	PBIA Terminal Switchgear	10,304,282	4,815,682	15,119,964	37,589	10,341,870	553,873
A323	PBIA-Air Handler Unit Replace	10,375,723	5,083,169	15,458,892	5,063	10,380,786	31,959
A043	Pbia-Enviromental	600,951	160,066	761,017	0	600,951	0
A422	PB-Miscellaneous Airfield Drainage Repairs	1,426,241	78,993	1,505,234	(300)	1,425,941	25,200
A215	P-Cabin Air Control System	1,884,657	141,156	2,025,813	0	1,884,657	0
A035	P-C-New Terminal	9,820,021	1,436,584	11,256,605	63,900	9,883,921	543,220
A039	P-Demolition	915,633	173,370	1,089,003	0	915,633	0
A107	P-Design/Engineering Services	53,806,344	14,773,313	68,579,657	2,164,076	55,970,420	7,260,109
A393	PH, Emergency Generator for Fuel System	522,375	1,327	523,702	0	522,375	1,324
A484	PH, Storm Water Master Plan	115,739	115,831	231,570	0	115,739	0
A498	PHK - Fence Improvements	0	87,500	87,500	0	0	87,500
A497	PHK - Misc Projects	0	77,986	77,986	0	0	77,986
A444	PHK Apron Crack Ceiling	0	775,315	775,315	0	0	775,315
A443	PHK T-Hangar Taxilane Rehabilitation	0	21,000	21,000	0	0	21,000
A187	P-Land Acq W Of R/W 9I	24,242,783	355,934	24,598,717	0	24,242,783	33,854
A186	P-Permits & Fees	655,718	625,872	1,281,590	124,082	779,800	4,159
A173	P-Project Inspection & Admin	54,243	50,757	105,000	0	54,243	0
A212	P-Terminal Improvements	44,560,649	9,551,138	54,111,787	3,262	44,563,911	274,259
A175	P-Testing & Misc Engineering	205,347	214,277	419,624	0	205,347	0
A269	Safety & Rehab Projects	724,610	65,837	790,447	8,589	733,199	0
A413	Storm Hardening Facility Improvements FY 2021	2,668,193	17,042	2,685,235	0	2,668,193	0
A495	Taxiway R Rehabilitation	4,634,582	434,102	5,068,684	1,280	4,635,862	204,728
A306	Terminal FIS Expansion	244,962	1,828,570	2,073,532	0	244,962	29,165
A264	Terminal Loading Bridges	16,407,890	3,732,000	20,139,890	1,123,481	17,531,371	2,608,519
A410	Terminal Roof Repairs FY 2021	14,834,238	1,897,101	16,731,339	850,481	15,684,719	1,025,812
	Total Airports - Capital	445,776,979	335,416,691	781,193,670	49,770,092	495,547,071	154,170,783

141 Community Services - Capital

1501	HUD Community Project Funding Award	67,827	1,804,174	1,872,001	123,965	191,791	620,936
	Total Community Services - Capital	67,827	1,804,174	1,872,001	123,965	191,791	620,936

143 Housing and Economic Development

1501	Atlantic Grove Partners, LLC	0	3,594	3,594	0	0	3,594
1495	Autumn Ridge Apartments LTD project (June 14, 2	0	363,673	363,673	0	0	363,673
1513	City View Associates, Ltd (August 20, 2024)	0	276,308	276,308	0	0	276,308
1508	Community Land Trust of PBC (August 20, 2024)	2,360	1,495	3,855	0	2,360	1,495
1494	CP Renaissance LLC project (June 14, 2022)	0	152,174	152,174	0	0	152,174
1500	Davis Commons, LLC project (December 20, 2022	0	71,833	71,833	0	0	71,833
1511	DM Redevelopment II, LTD. (August 20, 2024)	0	392,754	392,754	0	0	392,754
1493	Habitat for Humanity South PBC Inc. project (June	0	11,243	11,243	0	0	11,243
1496	Island Cove, LLC (August 23, 2022)	0	203,846	203,846	0	0	203,846
1522	Legacy Landing, LLC (May 5, 2026)	0	405,921	405,921	0	0	405,921
1507	Madison Terrace, LLC	129,456	103,788	233,244	0	129,456	103,788
1497	ME-ST, LLC project (June 14, 2022)	0	41,006	41,006	0	0	41,006
1520	Peace Village, Ltd (December 02, 2025)	0	332,131	332,131	0	0	332,131
1517	Pinnacle on Sixth, LLC (September 16, 2025)	0	283,902	283,902	0	0	283,902
1503	R.A Ransom & Associates, Inc (January 23,2024)	7,741	828	8,569	0	7,741	828
1506	Richman Lake Worth Apartments	0	292,691	292,691	0	0	292,691
1512	Richman Lake Worth Apartments, LLC (August 20	0	309,263	309,263	0	0	309,263
1504	Riviera Beach CDC Villas at Solana Project #2 (2/6	0	108,601	108,601	0	0	108,601
1510	Roseland Gardens, LLP (August 20, 2024)	162,354	26,902	189,256	0	162,354	26,902
1502	SP Grove LLC (February 7, 2023)	0	160,941	160,941	0	0	160,941
1509	Sun Foundation, Inc. (August 20, 2024)	0	221,936	221,936	0	0	221,936
1514	The Pointe at Boynton Beach, LP (September 17,20	0	278,603	278,603	0	0	278,603
1505	Vita Nova of Renaissance Village, LLC (March 12,	0	45,372	45,372	0	0	45,372
1521	WeSecondChance, LLC (January 06,2026)	0	5,850	5,850	0	0	5,850
1519	West Palm Beach Baptist-Seventh Day Church (Sep	0	205,949	205,949	0	0	205,949
	Total Housing and Economic Development	301,910	4,300,604	4,602,514	0	301,910	4,300,604

161 Sheriff-Capital

1691	Transfers-Sheriff Capital	34,271,596	728,406	35,000,002	401,841	34,673,437	0
	Total Sheriff-Capital	34,271,596	728,406	35,000,002	401,841	34,673,437	0

321 Library - Capital

L067	A/C Repair/Replacement	2,004,099	3,402,824	5,406,923	71,965	2,076,064	380,490
L073	Automatic Door Repair/Replacement	105,516	479,484	585,000	0	105,516	43,020
L046	Belle Glade Branch	6,887,348	144,609	7,031,957	2,165	6,889,513	12,366
L072	Canyon Branch	30,063,802	5,836,205	35,900,007	269,520	30,333,322	1,520,554
L032	Carpet Replacement	735	154,266	155,001	0	735	0
L047	Greenacres Renovation	2,510,077	6,000,000	8,510,077	0	2,510,077	6,000,000
L075	Hypoluxo Branch Library	1,664,760	3,935,241	5,600,001	20,666	1,685,426	376,609
L041	Int/Ext Painting Of Branches	782,950	484,853	1,267,803	0	782,950	484,853
L074	Lighting Upgrades/Replacement	76,343	823,658	900,001	46,199	122,542	147,407
L049	Main Library Expansion	7,035,532	17,085,568	24,121,100	9,491	7,045,023	119,718
L050	N. County Regional Expansion	11,365,115	1,849,000	13,214,115	0	11,365,115	1,849,000
L070	New Technology	541,857	250,145	792,002	0	541,857	250,145
L051	Okeechobee Blvd. Branch	2,872,988	8,500,000	11,372,988	0	2,872,988	497,091
L064	Parking Lot Repair/Renovation	465,742	1,213,261	1,679,003	170,403	636,144	7,262
L068	Remodel Circulation Desk	0	295,000	295,000	0	0	295,000
L069	Roof Repair/Replacement	1,065,000	3,370,601	4,435,601	0	1,065,000	3,370,601
L031	Security/Fire Alarms Systems	1,405,059	933,949	2,339,008	52,929	1,457,987	881,020
L071	Signage	1,816	98,184	100,000	0	1,816	98,184

**ACTIVE CAPITAL PROJECTS LISTING
PERIOD ENDED MAY 26, 2026**

Description	Prior Year Spending	Current Budget	Cumulative Budget	Current Year Spending	Cumulative Spending	Encumbered Amount	Budget Balance
L054 Sw Regional Branch Renovation	3,480,380	143,693	3,624,073	2,120	3,482,499	10,928	130,646
L063 Systemwide Equipment Upgrade	4,024,406	975,595	5,000,001	0	4,024,406	0	975,595
L055 Tequesta Branch Renovation	126,852	2,500,000	2,626,852	0	126,852	0	2,500,000
L056 Wellington Branch Expansion	12,193,492	192,810	12,386,302	0	12,193,492	1,282	191,528
L057 West Atlantic Expansion	12,710,290	17,000,000	29,710,290	814	12,711,104	0	16,999,186
L058 West Boca Branch (New)	11,254,406	658,126	11,912,532	0	11,254,406	0	658,126
L060 West Lantana Branch (New)	18,793,788	15,138	18,808,926	0	18,793,788	3,946	11,193
Total Library - Capital	131,432,351	76,342,210	207,774,561	646,272	132,078,622	3,120,671	72,575,267

361 Engineering and Public Works - Rd Pam Capital

1363 10th Ave. N and Boutwell Rd. Intersection	461,135	2,438,872	2,900,007	42,321	503,457	194,581	2,201,970
1941 10th Ave. N. & Barnett Drive Intersection Improve	35,751	39,250	75,001	0	35,751	24,200	15,050
1757 15TH Street & Tamarind Avenue	19,732	480,269	500,001	4,791	24,523	42,387	433,091
1967 45th St. & Haverhill Rd. Intersection Improvement	159,312	255,690	415,002	1,099	160,411	210,684	43,907
1677 45th Street (Military Tr. to Broadway)	670	399,331	400,001	0	670	0	399,331
1499 45th Street/E of Haverhill to W of Military Trail	738,923	2,621,084	3,360,007	116,376	855,299	199,853	2,304,855
1923 60th St. N W of 140th Ave to Avocado Blvd	201,380	408,623	610,003	86,995	288,375	19,034	302,593
2010 60th St. N. Seminole Pratt Whitney Rd. to 140th Av	0	3,500,000	3,500,000	0	0	0	3,500,000
1906 60th St. N., Little Gator Lane to 140th Ave. N.	122,952	7,052	130,004	7,013	129,965	0	39
1529 60th Street N, Avocado Blvd. to E. of 120th Ave. N	580,316	8,919,689	9,500,005	265,209	845,525	2,226,410	6,428,069
1464 6th Ave. S. over Lake Osborne Dr.	14,944,634	658,889	15,603,523	167,029	15,111,663	326,493	165,367
1617 A1A from US1 to Donald Ross	120,537	1,879,466	2,000,003	1,080	121,617	5,258	1,873,129
2025 Acme Dairy Rd. Senator Joe Abruzzo Ave Intersect	81	299,919	300,000	127,700	127,782	0	172,219
1506 Adaptive Traffic Control System gladed Road	156,886	135,115	292,001	0	156,886	0	135,115
2018 A1A/Ocean Dr from N Marcinski Rd to S of Jupiter	45,533	26,468	72,001	181	45,714	4,450	21,837
0768 Annual Contracts/Des&Ad Costs	263,093	128,107	391,200	10,770	273,862	0	117,337
1676 Atlantic Avenue & Hamlet Drive	670	399,331	400,001	0	670	0	399,331
1799 Atlantic Avenue & Military Trail	1,358	398,643	400,001	0	1,358	0	398,643
1973 Australian Ave. & Roosevelt Middle School to 700	0	5,000	5,000	0	0	0	5,000
1658 Australian Ave. from Banyan Blvd to 45th St	3,609,894	29,947,229	33,557,123	307,643	3,917,537	3,304,049	26,335,537
1928 Australian Avenue, I95 to Okeechobee Boulevard	178,962	4,651,041	4,830,003	2,743,711	2,922,674	1,342,097	565,233
1981 Australian Ave & Palm Groves Intersection Improv	44,184	21	44,205	20	44,204	0	1
1748 Australian Ave. from 45th St. to Blue Heron Blvd.	792,437	6,075	798,512	6,073	798,510	0	2
1691 Barwick Rd. over LWDD Lat. 30 Canal (934455)	188,947	3,781,055	3,970,002	15,589	204,537	126,053	3,639,412
1993 Beach Road Parking, North of Old A1A	2,027,231	122,770	2,150,001	2,734	2,029,965	102,203	17,833
1944 Belvedere Heights Phase II	1,389,764	109,639	1,499,403	0	1,389,764	0	109,639
1628 Belvedere Homes Street Lighting	914	179,087	180,001	0	914	0	179,087
1996 Belvedere Rd & Gorgia Ave. Intersection Improvem	398,726	121,276	520,002	0	398,726	7,348	113,928
1556 Belvedere Rd over E-3 canal (934205 & 934206)	420,421	4,779,584	5,200,005	2,160	422,581	251,269	4,526,155
1971 Belvedere Rd. & SR 7 Intersection Improvements	97,287	132,715	230,002	0	97,287	87,049	45,666
1690 Belvedere Rd. Canal Piping	93,931	4,306,071	4,400,002	1,878	95,808	2,547,215	1,756,978
1818 Belvedere Rd. from Australian Ave. to U.S. 1	80,655	819,345	900,000	0	80,655	800,000	19,345
1661 Belvedere Road canal piping and sidewalk addition	105,726	3,494,277	3,600,003	101,141	206,867	82,975	3,310,160
1463 Benoist Farm Rd., SR 80 to Belvedere Rd.	7,706,968	523,040	8,230,008	109,532	7,816,500	178,938	234,570
1384 Blue Heron & Congress Intersection Imp.	425,917	750,091	1,176,008	605,833	1,031,750	64,448	79,811
1386 Blue Heron And Australian Intersection Imp.	294,579	408,413	702,992	1,407	295,986	50,948	356,057
1853 Blue Heron Blvd. (Military Tr. to Broadway)	0	400,000	400,000	537	537	0	399,463
1825 Boat Ramp Rd. from C.R. 880 to East 1 Mile	825	199,176	200,001	0	825	0	199,176
1960 Boca Rio Rd., Palmetto Park Rd. to Glades Rd.	561,436	1,648,567	2,210,003	1,107	562,543	215,775	1,431,685
1883 Boynton Beach Blvd and Acme Dairy Rd Intersecti	713,774	1,131	714,905	1,130	714,904	0	1
1715 Boynton Beach Blvd. & Military Trail	794	399,207	400,001	0	794	0	399,207
1578 Boynton Beach Blvd. & Seacrest Blvd. Signals	15,134	634,867	650,001	0	15,134	57,042	577,825
1756 Boynton Beach Blvd. (SR7 to I-95)	1,136	498,866	500,002	0	1,136	0	498,866
2003 Bridge CCTV Camera/ DVR detection system	1,374,063	625,939	2,000,002	29,724	1,403,787	124	596,091
1540 Brown's Farms Road Resurfacing	2,028,970	271,036	2,300,006	335	2,029,305	0	270,701
1448 C.R 880 Embankment Repairs Near 20 Mile Bend	5,376,383	4,283,163	9,659,546	0	5,376,383	225,730	4,057,433
1843 C.R. 827 from C.R. 827A to North 1 Mile	0	250,000	250,000	335	335	0	249,665
1842 C.R. 827 from U.S. 27 to E. 2 Miles	0	350,000	350,000	470	470	0	349,530
1937 C-51 Culvert Failure	516,991	133,012	650,003	0	516,991	2,027	130,985
1784 Cam Estates (residential roads)	2,206	647,794	650,000	0	2,206	645,000	2,794
1483 Camino Real Rd., SW 17th Court to SW 7th Ave	1,360,403	306,542	1,666,945	0	1,360,403	0	306,542
1844 Cannon Way. Loop Rd. @ Haverhill Rd.	0	300,000	300,000	403	403	0	299,597
1758 Cascades Isle Blvd. & Jog Road	97,136	352,865	450,001	4,824	101,960	58,866	289,175
2047 CCNA Certifications Evaluation	0	110,000	110,000	0	0	94,902	15,098
1992 Center Street from Loxahatchee River to Alternate	401,243	1,198,759	1,600,002	62,031	463,273	744,381	392,347
1417 Central Blvd. at Hood Rd	113,748	31,254	145,002	0	113,748	0	31,254
2013 Central Blvd. Indiantown Rd. to Church St.	71,161	628,839	700,000	45,786	116,948	165,194	417,859
1966 Central Blvd., North of Indiantown Rd	892	24,108	25,000	0	892	0	24,108
1985 Cherry Road from Military Trail to Quail Drive	1,089,718	984,504	2,074,222	671,602	1,761,319	115,913	196,990
1443 Church St. Limestone Creek Rd to W. of Central B	770,373	1,316,633	2,087,006	68,449	838,822	392,056	856,128
1975 Clint Moore Rd. & SR 7 Intersection Improvement	136,967	243,037	380,004	2,742	139,709	100,162	140,133
1868 Clint Moore Rd/Jog Rd Intersection Imp	1,119,460	245,543	1,365,003	0	1,119,460	47,259	198,284
1869 Clint Moore Rd/Military Trail Intersection Imp.	672,460	1,432,545	2,105,005	51,517	723,977	116,569	1,264,459
1881 Coconut Blvd., Temple Blvd. to S. of Northlake Bl	432,130	3,977,873	4,410,003	34,160	466,290	703,711	3,240,002
0703 Computer Equipment Rd Pgm	6,493,025	783,404	7,276,429	11,389	6,504,414	46,813	725,202
1415 Congress Ave & Palm Beach Lakes Blvd. Intersecti	901,216	648,793	1,550,009	3,023	904,239	90,642	555,128
1779 Congress Ave. from Clint Moore Rd. to Lake Ida R	11,200	3,288,800	3,300,000	293,748	304,949	2,850,450	144,602
1636 Congress Ave. north of Linton Blvd.	80,516	419,487	500,003	0	80,516	0	419,487
1616 Congress Ave. over LWDD Lat. 24 Canal (PB9344	1,463,850	44,966	1,508,816	58	1,463,908	3,326	41,582
1614 Congress Ave. over PBC Lat. 2 Canal (934251)	191,077	1,088,930	1,280,007	1,401	192,478	56,037	1,031,492
1369 Congress Ave/Northlake to Alt. A1A	5,650,109	9,559,900	15,210,009	3,750,945	9,401,054	1,187,069	4,621,887
1925 Congress Avenue Bridge over LWDD L-32 Canal	54,529	20,473	75,002	0	54,529	7,278	13,195
1815 Corkscrew Blvd. from County Line to U.S. 27	5,773	1,394,227	1,400,000	1,197,658	1,203,431	0	196,569
1656 Corkscrew Blvd. over SFWMD Miami Canal (9345	164,365	5,210,637	5,375,002	62,410	226,775	207,197	4,941,030
2042 County Line Road (Resurfacing)	0	60,000	60,000	21,162	21,162	0	38,838
1645 Countywide Street Lighting FY20	494	11,507	12,001	0	494	0	11,507
1680 Countywide Street Lighting FY21	256,278	1,923,725	2,180,003	40,060	296,338	291,057	1,592,608
1718 Countywide Street Lighting FY22	83,337	756,665	840,002	27,545	110,882	1,700	727,420
1760 Countywide Street Lighting FY 23 (frmly Lyons Rd	219,989	1,610,012	1,830,001	15,279	235,268	2,745	1,591,988
1804 Countywide Street Lighting FY24	22,102	792,898	815,000	0	22,102	0	792,898
1828 Countywide Street Lighting FY25	32,883	883,118	916,001	2,531	35,414	47,628	832,959
1854 Countywide Street Lighint FY26 frmly Isolated loc	0	951,000	951,000	1,276	1,276	0	949,724
2033 CR 827A SR 80 S Main St.-INTERSECTION STU	0	70,000	70,000	14,925	14,925	27,718	27,358
1480 CR 880 Bridge over C-51 Canal	643,358	7,366,647	8,010,005	71,140	714,498	307,999	6,987,508
2030 CR 880 Marlin Luther King to SR 80	7,424	4,992,576	5,000,000	10,388	17,812	4,455,670	526,518
1539 CR 880 Resurfacing	2,333,376	966,629	3,300,005	919,870	3,253,246	0	46,759
1776 CR-700 over SFWMD L-13 Canal (930085)	35,942	114,058	150,000	271	36,213	19,839	93,947
1490 CR880 Canal Bank Stabilization Phase II	969,642	64,144	1,033,786	0	969,642	20,696	43,448
1777 CR-880 over SFWMD L-14 Canal @ 6 Mile Bend	20,913	479,088	500,001	0	20,913	9,815	469,273

**ACTIVE CAPITAL PROJECTS LISTING
PERIOD ENDED MAY 26, 2026**

Description	Prior Year Spending	Current Budget	Cumulative Budget	Current Year Spending	Cumulative Spending	Encumbered Amount	Budget Balance	
1995	Cresthaven Blvd from Jog Rd to Military Trail	1,589,925	5,028,258	6,618,183	40,876	1,630,801	621,117	4,366,265
2029	Cresthaven Blvd. & Jog Rd. Intersection Improvem	0	5,000	5,000	0	0	0	5,000
1349	Culvert Repair & Replacement	264,561	72,941	337,502	0	264,561	0	72,941
1977	Del Prado Circle N at Palmetto Circle N, EB to SB	401,575	8,426	410,001	82	401,657	457	7,888
1930	Del Prado Circle North at Palmetto Circle North, S	160,057	39,946	200,003	3,766	163,823	3,105	33,075
1931	Del Prado Circle South at Palmetto Circle North, E	351,883	203,120	555,003	1,047	352,931	1,673	200,399
1445	Dillman Rd., School to Jog Rd Pathway	0	10,000	10,000	0	0	0	10,000
1984	Donald Ross Rd and Military Intersection Improve	165,903	189,098	355,001	7,262	173,166	108,971	72,865
2020	Donald Ross Rd US 1 Intersection Improvement	206,931	873,070	1,080,001	154,678	361,609	97,656	620,736
1909	Donald Ross Rd. Bascule Bridge Equipment	6,589,659	1,910,343	8,500,002	(119,170)	6,470,489	418,255	1,611,258
1945	Donald Ross Rd., Prosperity Farms Rd. to E. of Ell	51,310	548,692	600,002	1,522	52,832	413,542	133,628
1759	Donald Ross Road & Military Trail	2,038	647,963	650,001	0	2,038	0	647,963
2009	Donald Ross Road and Heights Blvd Intersection Im	74,123	675,879	750,002	1,243	75,366	332,572	342,063
1558	Drainage - Countywide	4,319,088	380,916	4,700,004	168,062	4,487,149	175,644	37,211
1559	Drainage - Randolph Siding Road	221,698	137,643	359,341	137,641	359,339	0	2
1880	Drainage Improvement Countywide	3,110,018	6,633,989	9,744,007	154,412	3,264,430	630,538	5,849,038
1729	Duda Rd. over SFWMD Lat. 14 Canal (Hillsboro C	131,303	668,698	800,001	6,040	137,343	361,293	301,365
2000	Earle Lock Bar Operators, Guides and Receivers	116,959	188,041	305,000	0	116,959	0	188,041
1728	East Ocean Ave. (C-812) over Hypoluxo Island Lag	231,699	5,150,303	5,382,002	41,968	273,667	398,875	4,709,459
1999	East Palmetto Park Rd & Spanish Trail Improve	90,531	9,469	100,000	0	90,531	0	9,469
1991	El Clair Ranch Rd. & Pipers Glen Blvd Intersection	131,345	2,110,656	2,242,001	4,007	135,352	770,662	1,335,988
1816	El Clair Ranch Rd. from Atlantic Ave. to Boynton B	90,765	1,269,236	1,360,001	0	90,765	1,200,000	69,236
1938	Ellison Wilson Rd. and Universe Blvd. Intersection	310,063	179,940	490,003	0	310,063	76,731	103,209
1475	FL Mango over LWDD L-8 Canal to Edgewater Dr	3,896,076	241,094	4,137,170	0	3,896,076	25,468	215,626
1990	Flavor Pict Rd / Lyons Rd to Hagen Ranch Rd	903,677	3,886,324	4,790,001	462,235	1,365,912	638,481	2,785,609
1387	Flavor Pict Rd/SR 7 to Lyons Rd	6,093,333	1,313,673	7,407,006	4,929	6,098,262	222,438	1,086,306
1491	Florida Mango Rd over LWDD L-9 & L-10 Canals	1,153,599	1,286,407	2,440,006	3,759	1,157,358	139,759	1,142,890
1519	Florida Mango Rd over PBC L-2 Canal Bridge Rep	1,115,965	204,983	1,320,948	16,274	1,132,239	6,823	181,886
1864	Florida Mango Rd. over LWDD L-5 Canal, Bridge	163,245	136,759	300,004	35,091	198,337	63,937	37,730
1440	Florida Mango Rd. over LWDD L-6 Canal	482,795	252,211	735,006	2,416	485,211	39,500	210,295
1527	Floida Mango Rd, Barbados Rd to N. of Myrica R	804,632	295,372	1,100,004	2,258	806,890	0	293,114
1796	Forest Hill Blvd. (South Shore Blvd. to I-95)	1,697	498,303	500,000	0	1,697	0	498,303
1826	Forest Hill Park, Forest Manor, Nazarene Park (res	1,526	368,475	370,001	0	1,526	0	368,475
1627	FY 2019 Street Lighting LED Replacement County	331,673	788,330	1,120,003	937	332,610	714,522	72,871
1672	Garden Rd. from Bee Line Hwy. to Investment Ln.	710,088	289,914	1,000,002	0	710,088	257,000	32,914
1943	Gateway Blvd. & Lawrence Rd. Intersection Impro	504,385	282,618	787,003	129,129	633,515	153,326	162
1461	Gateway Blvd. and High Ridge Rd. Intersection	1,925,565	32	1,925,597	32	1,925,596	0	0
1435	Gateway Blvd. and Military Trail Intersection	1,791,180	1,220,326	3,011,506	627,880	2,419,060	587,711	4,735
1989	George Bush Boulevard Bridge over ICWW	781,020	6,618,981	7,400,001	321,112	1,102,132	6,217,693	80,176
0704	Glades Area R&R	14,003,833	4,139,292	18,143,125	32,393	14,036,226	13,018	4,093,881
2045	Glades Rd and 95th St Intersection Improvements	0	100,000	100,000	0	0	69,557	30,443
1986	Grant Identification and Assistance for Roadway Pr	0	20,000	20,000	0	0	12,565	7,435
2031	Grant Support and Misc. Engineering Svc	0	215,000	215,000	0	0	189,711	25,289
1876	Gun Club Road, Forest Estates Dr to LWDD E 3 C	458,848	101,155	560,003	26,134	484,981	70,394	4,627
1949	Hagen Ranch Rd., Smith Farm Blvd. to S. of Lanta	215,462	3,084,541	3,300,003	614,793	830,255	526,584	1,943,164
1861	Hagen Ranch Road and Atlantic Avenue Intersectio	130,374	19,632	150,006	0	130,374	0	19,632
1946	Half Mile Road, Brook Isles Ave to Atlantic Ave	3,213,357	1,693,406	4,906,763	140,569	3,353,926	542,233	1,010,604
1827	Harris Rd. from Hooker Hwy. to Teddar Rd.	825	199,176	200,001	0	825	0	199,176
2024	Hatton Highway 2.5 M North of SR 80-2 M South	137,251	3,437,750	3,575,001	2,632,367	2,769,618	494,946	310,437
1926	Havehill Rd., S. of Ceceche Ave. to N. of Century B	349,476	1,355,526	1,705,002	1,249,369	1,598,845	16,011	90,145
1660	Haverhill Rd from Lake Worth Road to 10th Ave	115,481	384,521	500,002	1,379	116,861	4,708	378,433
1962	Haverhill Rd., Hypoluxo Rd. to Lantana Rd.	387,518	477,485	865,003	2,568	390,086	256,851	218,066
1337	Haverhill Rd/Lantana Rd to L-14 Canal	1,459,200	160,807	1,620,007	0	1,459,200	0	160,807
1392	Haverhill Rd/N. of Caribbean Blvd. to Bee Line Hw	8,958,221	1,863,812	10,822,033	875	8,959,096	1,480,146	382,790
2017	Haverhill Road Extension	541,042	48,959	590,001	18,837	559,879	8,767	21,354
1997	High Ridge Rd & Hypoluxo Rd Intersection Impro	83,616	61,385	145,001	28,024	111,641	22,503	10,858
1819	Hooker Hwy. from Harris Rd. to S.R. 715	619	149,382	150,001	0	619	0	149,382
1953	Hypoluxo Rd. & Town Commons Dr. Intersection I	26,511	181,711	208,222	181	26,692	119,192	62,338
1870	Hypoluxo Rd/Jog Rd Intersection Imp.	2,114,263	1,335,742	3,450,005	1,293,772	3,408,035	13,977	27,993
1678	Hypoluxo Road & Military Trail	275,365	1,524,636	1,800,001	13,583	288,949	56,837	1,454,216
2027	Hypoluxo Road and Military Trail	2,332	97,669	100,001	392	2,724	58,654	38,623
1749	Indian / Scott / Spafford from Okeechobee Blvd. to	545	239,456	240,001	0	545	0	239,456
1840	Indiantown Rd. from Loxahatchee River Bridge to	0	200,000	200,000	268	268	0	199,732
1160	Indiantwon Rd/Jupiter Farms Rd to W of Turnpike	2,669,403	129,513	2,798,916	0	2,669,403	0	129,513
1001	Intracoastal Crossings	57,507,972	10,289,300	67,797,272	257,573	57,765,545	3,423,278	6,608,449
1889	Jog Road and Melaleuca Lane Intersections	49,104	10,897	60,001	0	49,104	0	10,897
1820	Judge Winnikoff Rd. from State Rd. 7 to Glades Rd	63,758	966,242	1,030,000	0	63,758	960,000	6,242
1657	Jupiter Beach Rd. over Branch of ICWW (934125)	206,320	2,822,682	3,029,002	2,080	208,400	121,422	2,699,181
1879	Kirk Rd, LWDD L-7 to Summit Blvd	389,789	2,040,214	2,430,003	3,324	393,113	261,813	1,775,077
1878	Kirk Rd, Summit Blvd to Gun Club Rd.	550,303	279,702	830,005	41,980	592,282	72,904	164,819
1738	Kirk Rd. from Melaleuca Ln. to Purdy Ln.	1,363	598,638	600,001	0	1,363	0	598,638
1922	Lake Ida Rd. and Hagen Ranch Rd. Intersection Im	1,293,192	255,810	1,549,002	88,338	1,381,530	67,245	100,227
1813	Lake Ida Rd. from Hagen Ranch Rd. to Congress A	248,057	1,601,944	1,850,001	0	248,057	1,315,594	286,350
1542	Lake Osborne Dr. over Lake Bass Canal (PB93435	316,582	1,203,000	1,519,582	4,909	321,491	101,724	1,096,367
1824	Lakeside Green/Willow Pond Rd. (residential roads	10,835	709,165	720,000	0	10,835	0	709,165
1915	Lantana Rd at Congress Ave Intersection Improvem	643,715	106,289	750,004	0	643,715	8,185	98,104
1620	Lantana Rd from I-95 to US-1	2,920	597,081	600,001	123,064	125,985	450,000	24,017
2028	Lantana Rd. & Jog Rd. Intersection Improvements	657	594,344	595,001	54,173	54,830	371,048	169,123
1437	Lantana Rd. and Lawrence Rd. Intersection	8,918,584	1,870,748	10,789,332	613,061	9,531,645	616,185	641,503
1731	Lantana Rd. from Hagen Ranch Rd. to I-95	6,070	3,273,930	3,280,000	0	6,070	0	3,273,930
1714	Lantana Road & Congress Avenue	134,837	915,165	1,050,002	11,701	146,537	43,773	859,692
2007	Le Chalef Blvd & Military Trail Intersection Impro	1,443	68,557	70,000	1,726	3,169	0	66,831
1675	Le Chalef Blvd. & Military Trail	91,859	458,144	550,003	0	91,859	19,914	438,230
1717	Limestone Creek Street Lighting	333	179,667	180,000	0	333	0	179,667
1383	Linton Blvd & Military Trail Intersection	1,184,416	2,445,592	3,630,008	729	1,185,145	1,167,925	1,276,938
1957	Linton Blvd and Old Dixie Hwy Intersection Impro	136,041	43,963	180,004	474	136,514	30,577	12,912
1921	Linton Blvd. and Jog Rd. Intersection Improvem	62,243	37,758	100,001	0	62,243	2,527	35,231
1910	Linton Blvd. Bascule Bridge Replace and Upgrade	563,827	886,177	1,450,004	570,549	1,134,375	241,390	74,238
1522	Loxahatchee River Rd over SFWMD C-18 Canal	1,198,163	600,841	1,799,004	0	1,198,163	0	600,841
1877	Lyons Rd, N of LWDD L-30 Canal to Boynton Beac	1,413,997	496,007	1,910,004	166,993	1,580,990	234,136	94,878
1972	Lyons Rd. & Boynton Beach Blvd. Intersection Imp	231,165	223,837	455,002	87,445	318,611	81,345	55,047
1959	Lyons Rd., Atlantic Ave. to S. of Flavor Pict Rd.	1,185,779	8,407,547	9,593,326	34,358	1,220,137	455,541	7,917,648
1388	Lyons Rd/Clint Moore Rd to Atlantic Ave	16,815,327	1,884,682	18,700,009	187,444	17,002,771	118,622	1,578,617
1178	Lyons Rd/Lake Worth Rd to N of LWDD L-10 Can	2,744,325	465,689	3,210,014	0	2,744,325	244,585	221,104
1908	Lyons Rd/Sansbury's Way-Forest Hill Blvd to okee	7,621,516	857,471	8,478,987	408,276	8,029,791	70,565	378,630
1896	Lyons Rd/Sonoma Lakes Blvd, Median Modificatio	88,325	61,677	150,002	0	88,325	0	61,677
2044	Lyons Road Sidewalk Feasibility Study	0	60,000	60,000	0	0	39,901	20,099
1336	Lyons Road/Lantana Road to Lake Worth Road	12,833,859	1,056,155	13,890,014	131	12,833,989	403,533	652,492
1918	Melaleuca Lane and Jog Road Intersection Improve	417,746	332,257	750,003	34,067	451,813	78,376	219,814

**ACTIVE CAPITAL PROJECTS LISTING
PERIOD ENDED MAY 26, 2026**

Description	Prior Year Spending	Current Budget	Cumulative Budget	Current Year Spending	Cumulative Spending	Encumbered Amount	Budget Balance
1821	Meleleuca Ln. from Military Trail to Davis Rd.	2,309	557,691	560,000	0	2,309	557,691
1362	Military Trail & Forest Hill Blvd. Intersection	9,994,460	41,546	10,036,006	2,426	9,996,885	30,335
1980	Military Trail and Golf Road Intersection Improvem	171,192	53,809	225,001	3,762	174,955	27,122
1940	Military Trl. & Old Boynton Rd. Intersection Impro	121,067	58,934	180,001	0	121,067	40,236
1965	Miner Rd. & High Ridge Rd. Intersection Improvem	38,830	31,171	70,001	0	38,830	0
1924	Miner Rd. and Congress Ave. Intersection Improve	266,485	403,519	670,004	148,806	415,291	20,841
1954	Miner Road from Military Trail to Lawrence Road	414,903	395,100	810,003	2,087	416,990	339,541
1750	Minor Intersections - FY2017	57,159	192,842	250,001	39,097	96,256	89,343
1797	Mostly along US-1/Dixie Highway	1,697	498,303	500,000	0	1,697	498,303
1848	Network Routers	0	500,000	500,000	671	0	499,329
2022	New Project for Seminole Pratt Whitney & SR 80 I	162,446	237,554	400,000	51,183	213,629	42,015
0966	Northlake Bl/Sem Pratt-Coconut	9,677,285	16,935,424	26,612,709	2,584,202	12,261,487	8,926,198
1935	Northlake Blvd & Military Trail Intersection Impr.	219,627	255,376	475,003	0	219,627	1,330
1348	Northlake Blvd & Military Trail Intersection Impro	3,006,907	228,606	3,235,513	0	3,006,907	0
2016	Northlake Blvd & Steeplechase Dr-Driveway Radiu	26,086	3,914	30,000	0	26,086	0
0431	Northlake Blvd Agreement	1,955,779	536,911	2,492,690	0	1,955,779	0
1988	Northlake Blvd.TIM Amendment Study- Bay Hill D	10,675	540,326	551,001	0	10,675	488,102
1424	Okeechobee Blvd and Church St. Intersection Imp	267,548	1,882,462	2,150,010	915	268,463	1,550,636
1494	Okeechobee Blvd and Jog Road Intersection	927,735	322,271	1,250,006	154,328	1,082,063	55,617
1795	Okeechobee Blvd. & Haverhill Road	1,697	498,303	500,000	0	1,697	0
1794	Okeechobee Blvd. & Military Trail	2,036	597,964	600,000	0	2,036	0
1847	Okeechobee Blvd. & Quadrille Blvd.	0	500,000	500,000	671	0	499,329
1485	Okeechobee Blvd. and Skees Rd. Intersection Imp.	391,750	238,254	630,004	0	391,750	0
1871	Okeechobee Blvd/Haverhill Rd. Intersection Imp.	305,624	1,124,379	1,430,003	22,489	328,114	123,227
1942	Old Boynton Rd. & Lawrence Rd. Intersection Imp	474,317	398,686	873,003	137,648	611,965	114,828
1428	Old Dixie Hwy from Yamato Rd to Linton Blvd	14,215,553	1,371,704	15,587,257	323,818	14,539,371	462,475
1742	Old Dixie Hwy. from Alt A-1-A to County Line Rd	1,136	498,866	500,002	29,499	30,634	460,000
1814	Old Dixie Hwy. from South County Line to Spanish	53,762	2,116,239	2,170,001	0	53,762	0
1064	Old Dixie Hwy/Park Ave-Northlake	6,788,666	1,275,941	8,064,607	0	6,788,666	0
1733	Orange Blvd. from Seminole Pratt Whitney Rd. to	1,908	838,094	840,002	0	1,908	0
1730	Orange Blvd. from Seminole Pratt Whitney to Roya	19,920	2,980,082	3,000,002	127,134	147,054	14,072
2023	Orange Grove & Persimmon Blvd. Right Turn Lan	131,564	168,436	300,000	71,968	203,532	26,954
1508	Palm Beach Lakes Blvd. & N. Robbins Dr. Intersec	185,865	14,138	200,003	0	185,865	14,075
1532	Palm Beach Lakes Blvd. over FEC R/R (937709)	1,158,458	13,141,545	14,300,003	1,525	1,159,982	572,452
1897	Palmetto Par Rd and Lyons Rd Intersection Improv	84,043	715,960	800,003	232,914	316,956	343,691
1983	Palmetto Park Rd Bascule Bridge over ICWW	343,258	256,744	600,002	501	343,760	187,725
2006	Palmetto Park Rd. & Powerline Rd. Intersection Im	89,411	260,590	350,001	47,499	136,910	119,343
1970	Palmetto Park Rd. & SR 7 Intersection Improve	323,155	81,846	405,001	8,468	331,623	6,075
1913	Palmetto Park Rd. Bridge Upgrade Operation Cont	66,586	113,415	180,001	7,952	74,539	149
1697	Palmetto Park Rd. from Glades Rd. to Crawford Bl	4,139,239	660,763	4,800,002	0	4,139,239	511,630
1515	Palmetto Park Rd. over LWDD E-4 Canal, Bridge R	5,978,165	720,938	6,699,103	1,596	5,979,760	45,590
1503	Palmetto Park Road/E of Military to I-95	569,802	130,204	700,006	0	569,802	75,861
1451	Pathway Program-FY2011	1,416,732	83,278	1,500,010	0	1,416,732	0
1551	Pathway Program-FY2013	1,278,316	221,692	1,500,008	58	1,278,374	0
1701	Pathway Program-FY2016	775,067	724,939	1,500,006	158	775,225	198,300
1751	Pathway Program - FY2017	1,357,777	142,227	1,500,004	2,041	1,359,818	43,863
1801	Pathway Program - FY2018	947,566	652,438	1,600,004	1,384	948,951	409,632
1851	Pathway Program - FY2019	1,004,058	495,946	1,500,004	7,430	1,011,488	109,860
1901	Pathway Program - FY2020	1,389,764	110,239	1,500,003	6,080	1,395,844	64,820
1366	PGA Blvd. & Military Trail Intersection	3,694,825	127	3,694,952	127	3,694,952	0
1434	PGA Blvd. and Central Blvd. Intersection	331,606	109,401	441,007	483	332,088	83,732
1805	Pleasant Ridge	611	179,390	180,001	0	611	0
1425	Polo Club Rd. from 45th Place South to Lake Wort	316	9,684	10,000	0	316	0
1823	Ponderosa Dr. from Judge Winnikoff Rd. to Glades	49,882	440,119	490,001	0	49,882	0
1885	Prairie Rd. LWDD L-9 to Meadow Rd	494,046	555,958	1,050,004	0	494,046	390,906
1867	Prosperity Farms Rd & 10th Street ADA Ramp Imp	46,322	38,680	85,002	0	46,322	0
1555	Prosperity Farms Rd. over SFWMD C-17 Canal (9	563,150	11,556,858	12,120,008	49,510	612,660	896,279
1964	Prosperity Farms Rd., Northlake Blvd. to Donald R	15,435	7,345,734	7,361,169	1,003,276	1,018,711	832,110
2270	Railroad Crossing Maintenance	3,073,724	1,926,280	5,000,004	313,463	3,387,187	1,226,091
1762	Ranch Haven/Laura Lane	409	179,592	180,001	0	409	0
1778	Randolph Siding Rd. from 110th Ave. N. to Jupiter	1,358	398,643	400,001	0	1,358	0
0924	Recording Fees	210,471	248,175	458,646	0	210,471	0
1492	Right of Way Parcel Maintenance	117,945	20,057	138,002	0	117,945	0
1841	Roan Ln. from Kenas St. to Roan Court	0	200,000	200,000	268	0	199,732
1903	ROW Legal Services (Ecoplex vs Palm Beach Cou	3,333	6,667	10,000	0	3,333	0
1427	Royal Palm Beach Blvd. from M-Canal to S. of Ora	4,191,787	6,408,219	10,600,006	411,973	4,603,760	205,674
1882	Royal Palm Beach Blvd. N of Persimmon to N of M	965,395	1,044,608	2,010,003	63,849	1,029,245	191,372
1955	Royal Palm Beach Blvd/Orange Blvd/Coconut Blv	728,165	2,356,838	3,085,003	327,360	1,055,525	615,889
1782	S.W. 18th St. from Boca Rio Rd. to Military Trail	55,527	1,244,474	1,300,001	0	55,527	103,000
1875	S.W. 18th St/Boca Rio Rd. Intersection Imp.	3,200,006	999,998	4,200,004	722,299	3,922,306	151,433
1615	Sam Senter Rd. over Ocean Canal (SFWMD Lat. 1	827,216	922,789	1,750,005	2,985	830,201	202,535
1644	San Castle Street Lighting	291	179,709	180,000	0	291	0
1537	Section of Jog Road Striping	494,448	605,555	1,100,003	24,234	518,681	13,891
1547	Sections of Clint Moore Road Striping	47,104	152,898	200,002	134	47,238	0
1543	Sections of Congress Avenue Striping	242,334	557,669	800,003	75,736	318,070	0
1649	Sections of Donald Ross Road - Striping	49,346	150,656	200,002	34	49,380	0
1544	Sections of gateway Blvd. Striping	77,327	122,675	200,002	0	77,327	0
1548	Sections of Hagen Ranch Road Striping	59,090	215,912	275,002	0	59,090	0
1647	Sections of Lake Ida Road - Striping	173	174,828	175,001	101	274	0
1648	Sections of Lawrence Road - Striping	10,849	189,153	200,002	0	10,849	0
1726	Sections of Linton Blvd. Striping	123,765	51,237	175,002	67	123,832	0
1541	Sections of Military Trail Striping	495,211	404,793	900,004	144,340	639,551	0
1546	Sections of Old Dixie Highway Striping	28,739	346,264	375,003	168	28,906	0
1545	Sections of Seacrest Blvd Striping	31,990	168,012	200,002	0	31,990	0
1727	Sections of Woolbright Road Striping	5,912	194,089	200,001	201	6,114	0
1979	Seminole Blvd., Oswego Ave. to Okeechobee Blvd	2,255,394	393,212	2,648,606	1,979	2,257,373	65,326
0923	Seminole Colony Drnge E-Dis 2	947,913	1,170,777	1,118,690	0	947,913	0
1694	Seminole Colony East (Okeechobee/Military)	256,831	1,243,172	1,500,003	2,112	258,943	56,530
1695	Seminole Colony West (Okeechobee/Military)	143,653	1,156,350	1,300,003	11,082	154,735	902,684
1783	Seminole Manor (Residential Roads)	2,376	697,625	700,001	0	2,376	0
0620	Seminole Pratt-Nrthlake/Beelin	14,877,316	3,955,479	18,832,795	2,050,785	16,928,101	1,889,493
0728	Seminole Pw-Orange/Northlake	12,717,616	4,911,048	17,628,664	2,701,390	15,419,006	2,188,802
0727	Seminole Pw-Sycamore/Orange	10,033,589	357,581	10,391,170	1,412	10,035,001	0
2012	Shell - Rock Road Improvements	0	12,920,000	12,920,000	306,978	306,978	1,534,996
1963	Sherwood Forest Blvd., Lake Worth Rd. to N. of 10	147,620	262,382	410,002	13,628	161,247	130,454
1951	Sidewalk Program - FY2021	1,351,692	148,311	1,500,003	20,458	1,372,150	124,214
2001	Sidewalk Program - FY2022	745,478	754,523	1,500,001	22,450	767,929	139,095
2051	Sidewalk Program - FY2023	1,046,399	453,603	1,500,002	133,043	1,179,441	27,293
2101	Sidewalk Program -FY2024	634,324	865,677	1,500,001	52,452	686,776	179,221

**ACTIVE CAPITAL PROJECTS LISTING
PERIOD ENDED MAY 26, 2026**

Description	Prior Year Spending	Current Budget	Cumulative Budget	Current Year Spending	Cumulative Spending	Encumbered Amount	Budget Balance
2151 Sidewalk Program -FY2025	705,245	794,755	1,500,000	166,217	871,462	9,557	618,982
2201 Sidewalk Program - FY2026	0	3,000,000	3,000,000	0	0	57,598	2,942,402
0994 Silver Bch Rd/E Of Con-Old Dix	13,138,831	2,062,715	15,201,546	53	13,138,883	911,653	1,151,009
1961 Sims Rd., Lake of Delray Blvd. to Atlantic Ave.	282,960	2,527,043	2,810,003	2,461	285,420	222,175	2,302,408
1521 Smith Sundry Rd. over LWDD Lat. 33 Canal (PB93	447,103	1,462,903	1,910,006	2,327	449,430	113,549	1,347,026
1686 Southern Blvd. Pines/Wallis Rd. west	301	179,699	180,000	0	301	0	179,699
1849 Southern Blvd/SR 80 (Big Blue Tr to Royal Palm B	0	400,000	400,000	537	537	0	399,463
1203 Special Traffic Signal Projects	86,692	363,308	450,000	0	86,692	0	363,308
2040 SPW Rd Ext Northlake Blvd to Beeline Hwy (Phas	0	1,209,000	1,209,000	0	0	368,743	840,257
1716 SR 7 (Glades to SW 18th Avenue)	555	299,445	300,000	0	555	0	299,445
1487 SR 80 & Lyons Rd/Sansburys Way Intersection	1,851,144	93,859	1,945,003	0	1,851,144	0	93,859
1830 SR-7 (Whitehorse Dr. to Hypoluxo Rd.)	26,034	79,968	106,002	0	26,034	1,551	78,418
1884 SR7 and Weismany Way Intersection Improvemets	1,945,188	349,481	2,294,669	428	1,945,616	238,994	110,059
1511 SR7 Extension , 60th Street to Northlake Blvd.	506,452	53,555	560,007	48	506,500	0	53,507
1681 SR-7 High Mast Towers Rehab (Hypoluxo to N. of	837	499,163	500,000	0	837	0	499,163
1343 SR7/County Line to Palmetto Park Rd (OTIS)	302,434	97,568	400,002	0	302,434	0	97,568
1911 Stormwater GIS Mapping	894,187	3,105,815	4,000,002	68,122	962,308	644,726	2,392,967
2019 Stormwater Maintenance	373,596	10,626,405	11,000,001	39,154	412,750	798,682	9,788,569
2014 Stormwater Maintenance Projects CCRT and Non C	375,330	9,722,671	10,098,001	0	375,330	0	9,722,671
1581 Street Lighting LED Replacements Countywide FY	1,752,046	197,958	1,950,004	0	1,752,046	69,138	128,820
1610 Striping Sections of 10th Avenue North	22,553	177,449	200,002	134	22,687	0	177,315
1611 Striping Sections of 45th Street	96,688	78,314	175,002	101	96,789	0	78,213
1607 Striping Sections of Australian Avenue	82,031	242,970	325,001	168	82,199	0	242,802
1599 Striping Sections of Belvedere Road	111,163	213,838	325,001	0	111,163	0	213,838
1598 Striping Sections of Haverhill Road	121,646	278,358	400,004	134	121,780	26,017	252,207
1606 Striping Sections of Hypoluxo Road	102,518	172,485	275,003	5,167	107,685	63,975	103,343
1604 Striping Sections of Indiantown Road	206,137	168,866	375,003	0	206,137	0	168,866
1608 Striping Sections of Lantana Road	137,140	237,862	375,002	134	137,274	0	237,728
1597 Striping Sections of Lyons Road	244,183	355,820	600,003	0	244,183	84,837	270,983
1609 Striping Sections of Okeechobee Blvd	44,835	155,166	200,001	134	44,969	0	155,032
1653 Striping Sections of Summit Boulevard	33,460	166,543	200,003	0	33,460	0	166,543
1603 Striping Sections of Yamato Road	120,570	54,434	175,004	0	120,570	0	54,434
1713 Summit Blvd. & Haverhill Road	70,932	629,070	700,002	535,951	606,884	29,277	63,841
1693 Summit Blvd. over C-51 Canal (934201)	729,865	2,270,138	3,000,003	4,782	734,647	139,368	2,125,988
2043 Sunup Trail Maintenance Map	0	20,000	20,000	8,591	8,591	0	11,409
1969 SW 18th St. & SR 7 Intersection Improvements	429,431	106,573	536,004	2,078	431,509	4,541	99,954
1839 SW 18th St. from Via De Sonrisa Del Sur to Milita	0	700,000	700,000	939	939	0	699,061
2026 SW 18th Street Powerline Rd Intersection Imp.	1,533	618,468	620,001	65,516	67,049	303,945	249,007
1863 SW 1st street from US 27 to SW 7th Avenue	40,383	94,617	135,000	0	40,383	3,001	91,617
1743 Tabit Rd. from Dead End to N.W. Ave G	772	339,229	340,001	0	772	0	339,229
1004 Toney Penna Dr&Old Dixie Hwy	2,729,459	1,150,233	3,879,692	0	2,729,459	199,904	950,329
1912 Torry Island Swing Bridge Repairs	187,470	312,533	500,003	9,313	196,784	33,685	269,535
0603 Traffic Calming/Speed Humps	881,984	161,962	1,043,946	24,211	906,194	35,350	102,401
2004 Traffic Signals - Countywide	4,352,621	13,439,956	17,792,577	581,553	4,934,174	675,491	12,182,912
1000 Unincorporated Area O.T.I.S	2,652,966	2,759,095	5,412,061	0	2,652,966	23,791	2,735,304
1845 Various Other TSMO Locations	0	1,000,000	1,000,000	1,342	1,342	0	998,658
1580 Video Detection	205,637	1,994,366	2,200,003	1,208	206,845	0	1,993,158
1421 W. Atlantic Ave. & Fla. Turnpike Intersection	3,007,826	520,251	3,528,077	0	3,007,826	0	520,251
1085 W. Atlantic Ave/W of Lyons Rd to E. of FL Turnpi	18,778,993	3,131	18,782,124	0	18,778,993	0	3,131
1803 W. Atlantic Avenue (Lyons Rd. to Congress Ave)	1,358	398,643	400,001	0	1,358	0	398,643
1904 Wallis Rd and Haverhill Rd Intersection Improvem	175,782	199,221	375,003	662	176,444	504	198,055
1459 West Camino Real at the CSXT Railroad-Crossing	357,118	142,883	500,001	0	357,118	76,031	66,852
1950 Westgate Avenue from Wabasso Drive to Congress	7,910,597	3,202,210	11,112,807	188,492	8,099,089	209,400	2,804,319
1929 Whispering Trails Subdivision Drainage System Re	0	1,500,000	1,500,000	0	0	0	1,500,000
1874 Woolbright Rd. Seacrest Blvd Intersection Imp.	1,278,899	1,121,106	2,400,005	43,851	1,322,750	44,889	1,032,366
1469 Woolbright Rd., Military Trail to Lawrence Rd.	800,766	41,387	842,153	0	800,766	0	41,387
1526 Yamato Rd, Lakeridge Blvd to W of Florida's Turn	642,260	5,587,745	6,230,005	249	642,508	505,502	5,081,994
Total Engineering and Public Works - Rd Pgm Capital	469,022,366	455,221,951	924,244,317	37,336,649	506,359,015	88,694,126	329,191,176
363 Engineering and Public Works - Rd & Bridge Capital Maint.							
R002 Pavement Mgmt/Roadway Striping	31,082,014	16,021,006	47,103,020	48,982	31,130,996	171,350	15,800,674
R119 Pavement Mgmt/Roadway Striping FY2019	5,991,403	8,601	6,000,004	0	5,991,403	8,600	1
R121 Pavement Mgmt/Roadway Striping FY2021	4,968,941	31,062	5,000,003	2,334	4,971,275	8,800	19,928
R122 Pavement Mgmt/Roadway Striping FY2022	6,052,193	347,808	6,400,001	149,651	6,201,844	116,804	81,353
R123 Pavement Mgmt/Roadway Striping FY2023	4,732,897	1,267,104	6,000,001	680	4,733,577	681,800	584,624
R124 Pavement Mgmt/Roadway Striping FY2024	2,265,203	5,734,798	8,000,001	450,551	2,715,754	2,769,580	2,514,667
R125 Pavement Mgmt/Roadway Striping FY2025	275,365	7,724,635	8,000,000	966,339	1,241,704	4,787,451	1,970,845
R126 Pavement Mgmt/Roadway Striping FY2026	0	6,000,000	6,000,000	0	0	318,646	5,681,355
Total Engineering and Public Works - Rd & Bridge Capital Maint.	55,368,015	37,135,014	92,503,029	1,618,538	56,986,552	8,863,030	26,653,446
365 Engineering and Public Works - Street Imp Capital Projects							
S185 60th Street N/200th Trail N to E of M Canal	204,793	140,382	345,175	0	204,793	0	140,382
S210 Bishoff Road, dead end to Jog Road Drainage	313,679	17,824	331,503	0	313,679	0	17,824
S170 Hypoluxo Vill. Annual Spray Tr	51,924	22	51,946	0	51,924	0	22
S045 Mstu District F	3,040,331	206,415	3,246,746	58,402	3,098,733	0	148,013
S211 Sandalfoot Cove Canal Spray Treatment Maint.	7,248	675	7,923	105	7,353	0	570
Total Engineering and Public Works - Street Imp Capital Projects	3,617,975	365,318	3,983,293	58,508	3,676,482	0	306,810
366 Ccrt Program Projects							
X092 Cinquez Park East Area Improvements	1,751,548	28,192	1,779,740	0	1,751,548	0	28,192
X198 Country Club Acres SH Cleveland Rd.	0	6,600	6,600	0	0	4,950	1,650
X192 Country Club Acres Speed Hump Prj-Jackson Rd	0	6,600	6,600	5,459	5,459	450	691
X190 Haverhill East Speed Hump Project	34,422	5,179	39,601	0	34,422	0	5,179
X189 Haverhill East Street Lighting Project	2,933	77,068	80,001	0	2,933	0	77,068
X194 Haverhill West CCRT	0	33,000	33,000	25,760	25,760	3,500	3,740
X191 Homes at Lawrence Speed Hump Project	28,865	4,135	33,000	0	28,865	0	4,135
X195 Lawn Lake Mango Shores CCRT	0	39,600	39,600	37,390	37,390	0	2,210
X197 Melaleuca Ave. Pine Air West	0	26,400	26,400	12,506	12,506	13,500	394
X196 Palmarita Oak CCRT	0	13,200	13,200	10,734	10,734	900	1,566
X169 Penny Lane Paving and Drainage Improvements	483,342	32,500	515,842	0	483,342	0	32,500
X193 San Castle Speed Hump Prj-Old Spanish Trail	0	6,600	6,600	6,000	6,000	600	0
X044 Schall Circle Paving & Drain	1,224,718	64,970	1,289,688	0	1,224,718	0	64,970
X186 Seminole Manor Speed Hump Project	0	112,030	112,030	0	0	0	112,030
X182 Seminole Manor Street Lighting	2,880	147,120	150,000	0	2,880	0	147,120
X104 Street Lighting Project	18,783	23,429	42,212	0	18,783	0	23,429
X187 Sunrise Drive Street Lighting Project	8,880	91,121	100,001	0	8,880	0	91,121
Total Ccrt Program Projects	3,556,371	717,744	4,274,115	97,850	3,654,221	23,900	595,994
368 District Improvement Projects							
1263 Silver Beach Rd Street Lighting-Dist 7	53,118	4,886	58,004	3,541	56,660	1,340	4
Total District Improvement Projects	53,118	4,886	58,004	3,541	56,660	1,340	4

ACTIVE CAPITAL PROJECTS LISTING
PERIOD ENDED MAY 26, 2026

Description	Prior Year Spending	Current Budget	Cumulative Budget	Current Year Spending	Cumulative Spending	Encumbered Amount	Budget Balance	
381 Environmental Resources Management - Capital								
E300	Acreage Pines Boardwalk and Overlook FY23	0	50,000	50,000	0	0	50,000	
M051	Central Boca Shore Protection	3,199,384	1,845,627	5,045,011	558	3,199,942	2,334	1,842,735
M040	Coral Cove Dune Restoration 97	7,622,935	1,872,404	9,495,339	54,996	7,677,931	12,298	1,805,109
M041	Delray Beach Shore Protect 99	22,259,952	4,300,394	26,560,346	7,499	22,267,451	5,169	4,287,727
M033	Emergency Beach Responses	7,373,623	11,798,321	19,171,944	0	7,373,623	0	11,798,321
E119	Environmental Restoration FY21	249,969	31	250,000	0	249,969	0	31
E120	Environmental Restoration FY22	89,906	160,097	250,003	89,826	179,732	70,268	3
E121	Environmental Restoration FY23	235,550	14,450	250,000	0	235,550	13,700	750
E122	Environmental Restoration FY24	41,125	208,875	250,000	105,000	146,125	6,700	97,175
E123	Environmental Restoration 2025	30,000	220,000	250,000	0	30,000	0	220,000
E124	Environmental Restoration FY26	0	250,000	250,000	198,625	198,625	23,625	27,750
E304	Frenchman's Forest Natural Area Rec and Support	0	350,000	350,000	0	0	0	350,000
E468	Habitat Restoration of Loxahatchee Slough	0	300,000	300,000	190,537	190,537	0	109,463
E246	Lake Park Scrub Trails & Support Facilities	0	350,000	350,000	0	0	0	350,000
E302	Limestone Creek Natural Area Trails & Facilities F	990	949,010	950,000	762,778	763,768	87,216	99,016
E469	Loxahatchee Slough Habitat Restoration Phase II	0	180,000	180,000	0	0	140,000	40,000
M028	NCCSPP - Juno Beach	31,893,797	12,049,488	43,943,285	24,502	31,918,299	1,166,357	10,858,629
M045	NCCSPP - Jupiter/Carlin	22,020,811	16,053,219	38,074,030	335,062	22,355,872	1,345,835	14,372,322
M053	NCCSPP - South Jupiter	2,349,244	2,292,171	4,641,415	4,661	2,353,905	811,519	1,475,991
M039	North Boca Shore Protection	2,208,402	731,064	2,939,466	638	2,209,041	2,668	727,758
M015	Ocean Ridge Shore Protection	11,306,980	10,776,815	22,083,795	119,722	11,426,702	128,677	10,528,416
M034	Pb Midtown Shore Protection	289,735	636,920	926,655	5,858	295,592	21,008	610,055
M035	Phipps Park Shore Protection	2,470,365	1,674,000	4,144,365	0	2,470,365	0	1,674,000
M213	S Lox Slough Wetland Restrtrion	680,904	379,735	1,060,639	0	680,904	0	379,735
M044	S Palm Beach Dune Restoration	2,960,198	1,239,876	4,200,074	13,411	2,973,609	6,196	1,220,269
M016	S.Boca Raton Shore Protection	2,897,653	1,397,394	4,295,047	479	2,898,131	2,001	1,394,915
M100	Shoreline Protection Pgm Activ	3,539,895	1,762,910	5,302,805	81,193	3,621,088	35,172	1,646,545
M037	Singer Island Sp/Dune Rstrtrion	22,274,232	5,438,200	27,712,432	231,087	22,505,320	481,283	4,725,830
M703	Slwid Sand Trans Plant Recons	5,871,660	332,000	6,203,660	0	5,871,660	0	332,000
E459	Snook Island Mangrove Mitigation	6,174,825	64,674	6,239,499	0	6,174,825	4,566	60,108
M046	South Lake Worth Inlet Mgmt	7,764,734	10,852,746	18,617,480	255,150	8,019,883	48,523	10,549,073
E466	The Reef Institute	720,430	29,085	749,515	0	720,430	416	28,669
M209	Unit 11 Eminent Domain Acquis.	10,285,576	60,804	10,346,380	0	10,285,576	0	60,804
M210	Unit 11 Enhancement	2,006,370	943,000	2,949,370	0	2,006,370	0	943,000
Total Environmental Resources Management - Capital		178,819,245	89,563,310	268,382,555	2,481,582	181,300,827	4,415,531	82,666,198

411 Facilities Development & Operations - Capital								
B753	240 S. Military Trail Hardening Project	24,457	12,475,543	12,500,000	4,376	28,834	1,037,735	11,433,432
Q018	810 Datura Building Replacement	2,632,474	47,203,128	49,835,602	3,795,546	6,428,020	11,167,759	32,239,823
B789	Airport Center Building 3	688,406	5,376,595	6,065,001	389,248	1,077,653	4,669,010	318,338
B558	Airport Center Renovation	14,482,679	1,198,326	15,681,005	0	14,482,679	0	1,198,326
Q008	Animal Care & Control - Belvedere Expansion	2,730,379	70,269,623	73,000,002	1,380,836	4,111,215	4,389,547	64,499,240
B719	Animal Care & Control W County Pahokee Interim	135,135	3,864,866	4,000,001	2,674	137,809	54,341	3,807,851
B772	Animal Care and Control Expansion Parcels	4,191,762	8,339	4,200,101	0	4,191,762	0	8,339
B626	Ballpark of the Palm Beaches Repair & Renovatio	0	4,723,133	4,723,133	0	0	0	4,723,133
B732	Belle Glade Intake & Assessment Center Improvem	648,820	197,181	846,001	170,551	819,372	26,629	0
B790	Belle Glade Intake and Assessment Center, Ph2	9,023	897,862	906,885	58,440	67,463	22,134	817,288
B776	CDC Breathalyzer Testing & Traffic Division Uplif	13,507	3,486,494	3,500,001	0	13,507	0	3,486,494
Q009	Central County Housing Resource Center	14,333,918	2,034,626	16,368,544	152	14,334,070	740,676	1,293,798
B630	Clerk Foreclosure Area Modifications	25,707	12,294	38,001	2,165	27,872	0	10,129
B696	Clerk Main Courthouse Jury Assembly Room Seat	159,354	105,647	265,001	0	159,354	0	105,647
B697	Clerk Recording Department 4.25 Security Partitio	95,501	501	96,002	500	96,001	0	1
B720	Clerk Smart Evidence Storage Lockers	0	28,000	28,000	0	0	0	28,000
B632	Constitutional Facility Improvements FY18	540,233	459,770	1,000,003	0	540,233	89,047	370,723
B690	Constitutional Facility Improvements FY20	986,837	13,165	1,000,002	0	986,837	0	13,165
B698	Constitutional Facility Improvements FY21	670,183	329,818	1,000,001	0	670,183	0	329,818
B721	Constitutional Facility Improvements FY22	994,630	5,371	1,000,001	0	994,630	0	5,371
B737	Constitutional Facility Improvements FY23	825,891	174,111	1,000,002	0	825,891	5,631	168,480
B754	Constitutional Facility Improvements FY24	760,156	239,845	1,000,001	19,899	780,055	23,927	196,019
B788	Constitutional Facility Improvements FY25	743,258	256,743	1,000,001	160,092	903,350	83,469	13,182
B803	Constitutional Facility Improvements FY 2026	0	1,000,000	1,000,000	501,588	501,588	185,190	313,222
B572	Convention Center Parking Garage	53,478,278	1,258,345	54,736,623	15,032	53,493,310	4,796	1,238,517
B646	Convention Center R/R - Old PGB	10,475	10,014,724	10,025,199	0	10,475	0	10,014,724
B647	Convention Center R/R 18-20	6,314,677	58,326	6,373,003	0	6,314,677	52,651	5,675
B371	Convention Center Renewal & Replacement	4,535,985	1,894,322	6,430,307	53,532	4,589,517	59,849	1,780,941
B723	Convention Center Renewal & Replacement FY22	1,600,963	11,894,039	13,495,002	362,020	1,962,983	1,745,605	9,786,414
B557	County Home Demolition	560,713	20,974	581,687	0	560,713	0	20,974
Q002	Countywide ADA Renovations	1,039,108	1,809,655	2,848,763	100,115	1,139,223	42,151	1,667,389
B774	Countywide Building Renewal & Replace	3,021,691	89,435,278	92,456,969	4,549,044	7,570,735	21,702,655	63,183,578
Q014	Countywide Building Renewal & Replacement	758,805	17,442,688	18,201,493	6,649	765,454	0	17,436,039
B740	Countywide Elevator Door Lock Monitoring	878,650	371,351	1,250,001	14,340	892,990	0	357,011
B773	Countywide Fleet Facility Renewal & Repl.	0	2,510,000	2,510,000	243,121	243,121	205,281	2,061,598
B705	Countywide Generators/Hardening at Critical Facil	1,607,577	10,043,426	11,651,003	1,099,717	2,707,294	5,408,948	3,534,761
B777	Countywide Parks Fac Renewal & Replace	337,988	9,523,916	9,861,904	62,423	400,411	693,392	8,768,101
B779	Countywide Various Facility Improvements FY25	138,041	833,705	971,746	198,215	336,256	373,923	261,567
B804	Courthouse 2nd Floor Breakroom	0	125,000	125,000	0	0	0	125,000
B592	Courthouse 8th Floor Build-Out	5,775,493	66,861,456	72,636,949	905,564	6,681,057	901,329	65,054,562
B798	Courthouse Clerk County Civil Glass Partition	0	175,000	175,000	0	0	0	175,000
Q004	Courthouse Electronic System R&R/Command Ce	12,974,627	4	12,974,631	0	12,974,627	0	4
B727	Courthouse Furniture Replacement FY22	180,899	19,102	200,001	10,897	191,797	0	8,205
B751	Courthouse Furniture Replacement FY23	131,657	68,343	200,000	35,222	166,879	19,901	13,221
B761	Courthouse Furniture Replacement FY24	0	200,000	200,000	1,592	1,592	0	198,408
B781	Courthouse Furniture Replacement FY25	600	399,400	400,000	0	600	0	399,400
B728	Courthouse Judicial Conference Room Audio/Visu	540	89,461	90,001	7,291	7,831	0	82,170
B565	Courthouse Jury Room Acoustics	71,656	28,346	100,002	0	71,656	3,665	24,681
B681	Courthouse Mail Room	246,846	53,157	300,003	0	246,846	53,156	1
B566	Courthouse Mailroom	90,150	209,852	300,002	65,719	155,869	144,131	2
B797	Criminal Justice Complex Infirmiry Plumb. Mod	0	500,000	500,000	0	0	0	500,000
B799	Criminal Justice Complex Interior Renovations	0	750,000	750,000	0	0	0	750,000
Q020	Detention Facilities R/R and Improvements	0	7,976,241	7,976,241	10,703	10,703	0	7,965,538
B708	Electronic Vehicle (EV) Charging Stations Infrastr	567,789	427,213	995,002	28,840	596,629	215,123	183,251
B735	Emergency Operations Center (EOC) Lobby Impro	17,689	782,312	800,001	1,911	19,600	11,706	768,695
B796	Emergency Operations Center Expansion Study	0	200,000	200,000	0	0	0	200,000
B795	Emergency Operations Center Remedial Power	0	1,300,000	1,300,000	0	0	0	1,300,000
B658	EOC Hardened Walkway/Meeting Room	28,903	21,099	50,002	0	28,903	0	21,099
B801	Four Points Interior Renovations	0	600,000	600,000	1,890	1,890	0	598,110
B659	GAL Interior Improvements	29,259	14,742	44,001	14,242	43,501	500	0
Q011	Government Center Renewal/Replacement	835,478	90,905,324	91,740,802	1,616,483	2,451,961	4,528,648	84,760,192
B408	Government Center Space Reallocation	132,595	17,407	150,002	0	132,595	12,200	5,207

**ACTIVE CAPITAL PROJECTS LISTING
PERIOD ENDED MAY 26, 2026**

Description	Prior Year Spending	Current Budget	Cumulative Budget	Current Year Spending	Cumulative Spending	Encumbered Amount	Budget Balance
B570 Government Center/Courthouse Parking Renewal a	746,631	3,376	750,007	0	746,631	3,375	1
B684 Governmental Center ISS Renovation	210,013	1,837,988	2,048,001	0	210,013	55,487	1,782,501
B802 Graphic Facility Expansion	0	450,000	450,000	4,913	4,913	0	445,087
B764 Graphics Facility HVAC System Upgrade	290,000	210,000	500,000	210,000	500,000	0	0
B709 Guardian ad Litem Space Accomodations	175,535	209,465	385,000	12,897	188,432	14,376	182,192
B746 Highridge Family Center Interior Modifications	0	4,808,000	4,808,000	0	0	0	4,808,000
Q001 Housing Units for Homeless, Extremely Low Incom	6,503,145	18,996,859	25,500,004	327,794	6,830,939	2,450,722	16,218,343
B787 Human Resources Department Renovation	8,848	656,153	665,001	0	8,848	0	656,153
B362 Jail Expansion Project	172,247,334	263,881	172,511,215	0	172,247,334	259,470	4,411
B733 Lake Village at the Glades Recreation Facility	447,317	70,254	517,571	0	447,317	0	70,254
B791 Lake Worth West Community Center	0	563,483	563,483	16,857	16,857	240,934	305,692
B607 Lake Worth West Substation FY19	1,587,336	125,861	1,713,197	0	1,587,336	0	125,861
B782 Land Due Diligence	98,102	834,831	932,933	36,409	134,511	262,862	535,560
B736 Medical Examiner Office Expansion	1,000,606	14,299,396	15,300,002	287,497	1,288,104	2,127,755	11,884,144
B651 Mosquito Control Redevelopment	14,811,275	5,418,730	20,230,005	4,504,625	19,315,900	665,831	248,274
B691 Mounts Garden Shop	64,615	3,385	68,000	0	64,615	3,385	0
B608 N County Courthouse Clerk Access	0	8,700	8,700	0	0	0	8,700
B770 North County Courthouse Complex Interior Impro	41,430	6,838,571	6,880,001	53,808	95,237	1,016,272	5,768,491
B568 North County Courthouse Ctrroom #2/HR#2711 B	231,364	28,636	260,000	28,635	260,000	0	1
Q017 PBSO Acreage Substation	8,292	5,688,131	5,696,423	0	8,292	0	5,688,131
Q019 PBSO Detention Facilities Phase 3-5	36,215,826	36,906,877	73,122,703	6,897,315	43,113,140	28,801,617	1,207,946
B665 PBSO District 1 Substation and Marine Unit	21,618,283	4,192,591	25,810,874	337,639	21,955,922	2,634,820	1,220,132
B393 PBSO District 6 @ W. Delray	3,168,786	126,765	3,295,551	0	3,168,786	126,765	0
B451 PBSO Evidence Bldg	32,157,440	3,744,886	35,902,326	163,944	32,321,383	510,640	3,070,302
B794 PBSO Facilities Security Enhancements	0	500,000	500,000	0	0	0	500,000
B767 PBSO Fleet Operations Improvements	0	60,000	60,000	1,004	1,004	0	58,996
B771 PBSO Headquarters Data Center Building	1,247,245	3,460,957	4,708,202	1,728,927	2,976,171	1,347,979	384,051
B545 PBSO Headquarters Modifications	59,664,463	50,791	59,715,254	0	59,664,463	49,333	1,458
B618 PBSO HQ Comm Reno	57,273	3,443	60,716	0	57,273	0	3,443
B778 PBSO HQ Executive Suite Uplift & Interior Impv	36,196	513,804	550,000	0	36,196	40,709	473,095
B749 PBSO HQ Secure Parking Improvements	725,806	124,196	850,002	83,256	809,061	0	40,940
B766 PBSO Main Courthouse Loading Dock Changes	0	300,000	300,000	0	0	0	300,000
B594 PBSO MDC Elect System R & R	10,238,256	2,018,351	12,256,607	0	10,238,256	0	2,018,351
B616 PBSO MDC Sec Camera	156,261	49,740	206,001	29,660	185,921	0	20,080
B793 PBSO MDC South Tower Electronic Surv. Imp.	0	500,000	500,000	0	0	0	500,000
B768 Property Appraiser South County Service Center R	32,157	202,844	235,001	6,007	38,163	196,837	0
B688 Public Defender Main Building Interior Signage R	49,320	5,681	55,001	0	49,320	5,286	395
B703 Public Defender Main Building Lobby Improveme	22,394	17,608	40,002	0	22,394	3,142	14,466
B792 Public Defender Main Building Space Conversion	0	225,000	225,000	0	0	0	225,000
B734 RDCS Renovations Project	52,855,464	73,144,539	126,000,003	54,930,131	107,785,595	8,257,617	9,956,792
B648 Roger Dean Stadium R/R	4,512,150	961,128	5,473,278	0	4,512,150	64,925	896,203
B530 Roger Dean Stadium Repair & Renovations	12,410,719	399,717	12,810,436	0	12,410,719	0	399,717
Q010 South County Administration Complex Redevelop	1,377,906	12,622,097	14,000,003	647,860	2,025,766	3,552,809	8,421,427
B785 South County Courthouse Additional Public Seat	0	60,000	60,000	0	0	0	60,000
B731 State Attorney Main - Lobby Hardening	193,025	20,975	214,000	0	193,025	0	20,975
B805 State Attorney Main Bldg 1st Fl Shell Build-out	0	350,000	350,000	1,540	1,540	92,620	255,840
B769 State Attorney Main Building 1st Floor Glazing Re	0	650,000	650,000	0	0	0	650,000
B730 State Attorney Main Building 3rd Floor Shell Build	30,675	79,325	110,000	2,679	33,355	76,646	0
B569 State Attorney Main Shell Space 2700	78,330	1,673	80,003	0	78,330	1,673	0
B652 Supervisor of Elections Production Facility	68,214,226	298,315	68,512,541	298,303	68,512,528	0	12
B584 W County Adm Building Mods	144,066	155,935	300,001	15,724	159,790	55,389	84,822
B704 West County Administration Building Modification	229,750	4,520,253	4,750,003	44,998	274,749	93,435	4,381,820
B610 Youth Services 4 Pts Renovation	1,506,699	7,312	1,514,011	0	1,506,699	0	7,312
Total Facilities Development & Operations	646,473,993	690,785,692	1,337,259,685	86,563,054	733,037,048	111,687,414	492,535,224

441 Fire Rescue - Capital

F130 Agricultural Reserve Central	17,296,225	4,156,777	21,453,002	613,982	17,910,208	473,934	3,068,861
F109 Agriculture Reserve South	1,104,414	11,745,586	12,850,000	14,290	1,118,704	3,569	11,727,727
F183 Communication Center Renovations	0	1,000,000	1,000,000	0	0	0	1,000,000
F143 Delray Trails Fire Station	0	3,600,000	3,600,000	0	0	0	3,600,000
F171 Droeger Training Prop	0	905,000	905,000	0	0	0	905,000
F122 Fire Rescue Art in Public Places	47,429	952,571	1,000,000	103,109	150,539	197,197	652,265
F175 Fire Rescue Headquarters Floor Painting	0	1,000,000	1,000,000	0	0	0	1,000,000
F174 Fire Rescue Headquarters Floor Replacement	501,854	98,148	600,002	0	501,854	0	98,148
F182 Fire Rescue Headquarters Hardening	0	900,000	900,000	0	0	0	900,000
F172 Fire Rescue Storage Facility	0	1,000,000	1,000,000	0	0	0	1,000,000
F117 Fire Station 15 Ceiling and Lighting Replacement	76,924	173,077	250,001	0	76,924	3,348	169,729
F123 Fire Station 17 Replacement	499,874	128	500,002	0	499,874	97	31
F116 Fire Station 19 Remediation and Repairs	1,890,982	37,019	1,928,001	0	1,890,982	101	36,918
F111 Fire Station 21 Interior Renovations	249,853	149	250,002	0	249,853	149	0
F144 Fire Station 25 Canopy & Storage Shed	0	120,000	120,000	0	0	0	120,000
F118 Fire Station 25 Restroom Renovations	87,966	112,034	200,000	0	87,966	0	112,034
F136 Fire Station 26 Bay Floor Resurfacing	38,460	111,540	150,000	0	38,460	0	111,540
F112 Fire Station 26 Generator & LP Tank Replacement	216,961	23,041	240,002	0	216,961	0	23,041
F113 Fire Station 28 Renovations	878,222	36,780	915,002	0	878,222	0	36,780
F161 Fire Station 29 Bunk Room	0	500,000	500,000	0	0	0	500,000
F138 Fire Station 33 Interior Renovations and New Roof	211,250	18,235,752	18,447,002	25,232	236,481	810,684	17,399,836
F176 Fire Station 34 Above Ground Fuel Tank Replacem	0	500,000	500,000	0	0	0	500,000
F139 Fire Station 34 Cast Iron Piping Replacement	128,766	871,235	1,000,001	55,185	183,951	0	816,050
F115 Fire Station 35 Interior Renovations	210,404	289,596	500,000	0	210,404	0	289,596
F107 Fire Station 40	7,243,360	786,645	8,030,005	52,289	7,295,649	179,717	554,639
F140 Fire Station 41 Bay Floor Resurfacing	40,890	109,110	150,000	0	40,890	0	109,110
F120 Fire Station 43 Interior Repairs and New Roof Ove	0	500,000	500,000	0	0	0	500,000
F141 Fire Station 43 Replacement	0	3,700,000	3,700,000	0	0	0	3,700,000
F110 Fire Station 45 Bunkroom Expansion	988,687	711,316	1,700,003	0	988,687	6,940	704,376
F145 Fire Station 52 Replacement	0	15,000,000	15,000,000	0	0	650	14,999,350
F142 Fire Station 55 Generator Replacement	8,888	216,113	225,001	5,053	13,941	101,944	109,116
F146 Fire Station 57 Weight Room Renovations	21,979	228,021	250,000	0	21,979	1,240	226,781
F162 Fire Station 73 Interior Renovations	0	180,000	180,000	0	0	0	180,000
F157 Fire Station Arden	0	16,000,000	16,000,000	33,706	33,706	157,285	15,809,010
F132 Fire Station Bay Door Replacements	2,101,294	1,948,707	4,050,001	142,940	2,244,234	0	1,805,767
F147 Fire Station Bay Floor Resurfacing	101,450	1,376,550	1,478,000	0	101,450	0	1,376,550
F164 Fire Station Enhanced Lighting	0	300,000	300,000	0	0	0	300,000
F148 Fire Station Generator Replacements	43,935	406,065	450,000	0	43,935	0	406,065
F165 Fire Station Generator Replacements	0	1,050,000	1,050,000	0	0	0	1,050,000
F149 Fire Station Hardening	805,537	4,794,465	5,600,002	277,899	1,083,436	1,000,677	3,515,890
F166 Fire Station Kitchen Renovations	0	945,000	945,000	0	0	104,412	840,588
F179 Fire Station New TBD	47,250	10,952,751	11,000,001	120,059	167,309	147,836	10,684,856

**ACTIVE CAPITAL PROJECTS LISTING
PERIOD ENDED MAY 26, 2026**

Description	Prior Year Spending	Current Budget	Cumulative Budget	Current Year Spending	Cumulative Spending	Encumbered Amount	Budget Balance	
F154	Fire Station Number 17 Modular Replacement	1,251,681	324,821	1,576,502	19,217	1,270,898	77,229	228,376
F177	Fire Station Painting	0	980,000	980,000	0	0	0	980,000
F167	Fire Station Parking Lots Resurfaced	244,500	755,500	1,000,000	91,287	335,787	94,646	569,567
F173	Fire Station Renovations	383,943	32,616,058	33,000,001	139,412	523,355	317,758	32,158,888
F150	Fire Station Restroom Renovations	145,306	1,854,694	2,000,000	17,807	163,113	77,447	1,759,440
F151	Fire Station Roofing Systems	619,429	3,430,572	4,050,001	0	619,429	126,910	3,303,662
F158	Fire Stations Emergency Traffic Signals	56	1,049,944	1,050,000	27,231	27,287	0	1,022,713
F159	Fire Stations Traffic Preemption	1,482,188	3,717,812	5,200,000	1,238,741	2,720,929	287,510	2,191,562
F156	Fire Stsion Replacement (TBD)	1,116,054	16,983,947	18,100,001	51,107	1,167,160	2,704,828	14,228,012
F096	Glades Headquarters/Training Complex	86,760	2,413,240	2,500,000	0	86,760	0	2,413,240
F125	Headquarters 500 Gallon Fuel Tank	0	350,000	350,000	0	0	0	350,000
F126	Headquarters Backup Generator	1,560,972	352,164	1,913,136	89,796	1,650,768	262,270	98
F168	Headquarters Bay Floor Replacement	1,180	148,820	150,000	0	1,180	0	148,820
F127	Headquarters Multipurpose Pit	0	300,000	300,000	0	0	0	300,000
F152	Headquarters Portable Generator	299,715	50,285	350,000	0	299,715	0	50,285
F169	Headquarters Training Area Electrical Upgrades	434,191	447,626	881,817	0	434,191	0	447,626
F160	Headquarters Training Rubble Pile	0	1,385,000	1,385,000	26,847	26,847	2,390	1,355,763
F128	Lake Worth West Station	8,867,675	14,232,327	23,100,002	6,517,443	15,385,118	3,450,557	4,264,328
F181	Remodel of Training Tower	0	1,000,000	1,000,000	0	0	0	1,000,000
F082	Seminole Pratt/Bee Line Station	634,644	8,565,296	9,199,940	0	634,644	0	8,565,296
F184	Sheds for Fire Station Bunker Gear	0	100,000	100,000	0	0	0	100,000
F129	South District Maintenance Shop	0	4,300,000	4,300,000	0	0	0	4,300,000
F085	Station 24 Replacement	1,260,848	17,689,156	18,950,004	1,215,653	2,476,502	15,838,166	635,336
F094	Station 37 Improvements	533,970	466,030	1,000,000	0	533,970	0	466,030
F170	Support Services Vehicle Covered Structure	1,152,189	347,813	1,500,002	59,858	1,212,046	0	287,955
F155	Support Services Vehicle Shop Electrical Upgrade	0	225,000	225,000	0	0	0	225,000
F153	Training Complex Liquid Petroleum Gas Field Rep	0	250,000	250,000	0	0	0	250,000
F180	Training Storage AC Addition	0	250,000	250,000	0	0	0	250,000
F186	Water Rescue R&R	0	127,200	127,200	0	0	0	127,200
F178	Western Shelter Base of Operations for USAR	411,325	8,675	420,000	0	411,325	0	8,675
	Total Fire Rescue - Capital	55,329,481	220,295,156	275,624,637	10,938,143	66,267,623	26,429,490	182,927,523

491 Office of Technology and Innovation - Capital

I472	Artificial Intelligence (FY26)	0	1,150,000	1,150,000	541,927	541,927	508,230	99,843
I341	Belle Glade Fiber	1,356,883	1,843,120	3,200,003	248,661	1,605,543	0	1,594,459
I412	Cellular Reinforcement (FY21)	478,100	21,902	500,002	10,721	488,821	11,181	0
I440	CGI Upgrades	1,217,827	286,418	1,504,245	87,330	1,305,157	0	199,088
I433	Communications/Telephony Expansion (FY23)	576,750	673,252	1,250,002	664,303	1,241,054	8,949	0
I443	Communications/Telephony Expansion (FY24)	390,710	9,291	400,001	237	390,947	9,054	0
I454	Communications/Telephony Expansion (FY25)	416,855	83,146	500,001	65,223	482,077	17,923	0
I464	Communications/Telephony Expansion (FY26)	0	1,000,000	1,000,000	196,029	196,029	321,854	482,116
I460	Countywide Security Operations (FY25)	947,444	52,556	1,000,000	40,050	987,494	0	12,506
I470	Countywide Security Operations (FY26)	0	1,000,000	1,000,000	0	0	0	1,000,000
I427	Data Center RR&I (FY22)	382,117	292,884	675,001	292,092	674,209	792	0
I436	Data Center RR&I (FY23)	226,000	274,000	500,000	274,000	500,000	0	0
I447	Data Center RR&I (FY24)	195,608	729,392	925,000	591,663	787,271	137,729	0
I458	Data Center RR&I (FY25)	0	1,175,000	1,175,000	8,031	8,031	1,166,969	0
I468	Data Center RR&I (FY26)	0	2,500,000	2,500,000	1,074,874	1,074,874	652,149	772,977
I350	Enhanced 911 UC Tel Sys	143,662	6,339	150,001	0	143,662	0	6,339
I411	Enterprise Cabling (FY21)	392,543	7,460	400,003	7,460	400,002	0	0
I445	Enterprise Cabling (FY24)	0	250,000	250,000	87,562	87,562	162,438	0
I456	Enterprise Cabling (FY25)	170,066	329,934	500,000	193,204	363,270	136,730	0
I466	Enterprise Cabling (FY26)	0	100,000	100,000	98,825	98,825	1,175	0
I393	Enterprise Facsimile System Replace/Upgrade (FY	14,460	75,541	90,001	0	14,460	13,076	62,465
I340	Enterprise Security & Threat Mgmt (FY2016)	666,703	3,300	670,003	3,300	670,003	0	0
I355	Enterprise Security & Threat Mgmt (FY 2017)	646,364	28,638	675,002	28,638	675,002	0	0
I461	GIS (FY25)	624,099	125,901	750,000	13,984	638,083	83,719	28,198
I471	GIS (FY26)	0	950,000	950,000	0	0	0	950,000
I439	ISS RFID Implementation	5,466	94,534	100,000	0	5,466	0	94,534
I451	LiDAR (FY24)	176,214	2,773,786	2,950,000	0	176,214	370,680	2,403,106
I459	Microsoft (FY25)	1,186,841	1,313,160	2,500,001	798,113	1,984,954	515,047	(0)
I469	Microsoft (FY26)	0	500,000	500,000	33,540	33,540	86,679	379,781
I422	Network Infrastructure RR&I (FY22)	3,824,225	25,776	3,850,001	23,625	3,847,850	2,151	0
I431	Network Infrastructure RR&I (FY23)	5,812,890	187,111	6,000,001	92,722	5,905,612	94,389	0
I441	Network Infrastructure RR&I (FY24)	6,815,519	184,482	7,000,001	91,711	6,907,230	92,771	0
I452	Network Infrastructure RR&I (FY25)	6,952,077	747,923	7,700,000	550,886	7,502,964	197,037	0
I462	Network Infrastructure RR&I (FY26)	0	8,000,000	8,000,000	3,756,736	3,756,736	1,538,104	2,705,160
I396	Network/Internet Security/Threat Management (FY	246,702	3,300	250,002	3,300	250,002	0	0
I453	Network/Internet Security/Threat Management (FY	576,450	23,550	600,000	23,550	600,000	0	0
I463	Network/Internet Security/Threat Management (FY	0	1,500,000	1,500,000	922,596	922,596	204,944	372,460
I392	OSC Data Center Environmental Mgmt System (FY	92,787	7,215	100,002	1	92,788	7,214	0
I457	Platform Infrastructure RR&I (FY25)	7,096,910	203,090	7,300,000	195,503	7,292,413	7,587	0
I467	Platform Infrastructure RRI (FY26)	0	7,800,000	7,800,000	5,892,748	5,892,748	1,371,436	535,816
I371	Renovation of GCC 4th FI Data Center	41,724	210,419	252,143	0	41,724	23,730	186,689
I444	Video Service Delivery (FY24)	274,051	25,950	300,001	17,665	291,715	8,285	0
I455	Video Service Delivery (FY25)	0	300,000	300,000	299,990	299,990	0	10
I465	Video Service Delivery (FY26)	0	500,000	500,000	146,654	146,654	0	353,346
	Total Office of Technology and Innovation	41,948,048	37,368,370	79,316,418	17,377,454	59,325,502	7,752,022	12,238,893

581 Parks and Recreation - Capital

T203	Acreage Community Park Expansion	0	3,000,000	3,000,000	1,935,545	1,935,545	1,064,455	0
P757	ADA Compliance Measures	838,057	831,950	1,670,007	43,450	881,506	12,725	775,775
P948	Administration Building Generator Transfer Switch	0	200,000	200,000	22,073	22,073	15,729	162,199
T077	Aqua Crest Pool Facility Replacement	719,504	23,837,927	24,557,431	334,227	1,053,731	671,896	22,831,804
P901	Aquatic Facilities & Beach Repair & Renovation F	662,409	37,594	700,003	455	662,864	0	37,139
P930	Aquatic Facilities & Beach Repair & Renovation F	523,744	176,256	700,000	68,775	592,519	54,411	53,070
P949	Aquatic Facilities & Beach Repair & Renovation F	500,221	339,780	840,001	203,486	703,707	15,969	120,325
P966	Aquatic Facilities & Beach Repair & Renovation F	0	813,800	813,800	563	563	13,714	799,523
P913	Aquatic Facilities & Beach Repair & Renovations F	618,939	81,062	700,001	21,056	639,994	7,540	52,466
P568	Art in Public Places/Pass-Through	839,047	160,953	1,000,000	0	839,047	0	160,953
P950	Athletic Courts Repair & Renovation	278,000	1,847,000	2,125,000	248,620	526,620	150,894	1,447,486
P951	Athletic Field and Court Light Replacement	0	4,300,000	4,300,000	245,174	245,174	355,544	3,699,282
P967	Athletic Structures Replacement and Renovation	0	950,000	950,000	0	0	57,358	892,642
T179	BA S County Regional St and Parking Lot Light R	1,450	1,000,059	1,001,509	382	1,833	0	999,677
T140	BASCR Boat Ramp Replacement	24,497	568,640	593,137	393	24,891	9,162	559,085
T071	Beach Access Dune Crossover and Dock Repair an	145,966	104,036	250,002	0	145,966	0	104,036
P968	Beach Access/Boardwalk Repair & Replacement C	0	700,000	700,000	0	0	0	700,000

**ACTIVE CAPITAL PROJECTS LISTING
PERIOD ENDED MAY 26, 2026**

Description	Prior Year Spending	Current Budget	Cumulative Budget	Current Year Spending	Cumulative Spending	Encumbered Amount	Budget Balance
P778 Bert Winters Park Expansion	84,054	15,947	100,001	0	84,054	0	15,947
T041 Bert Winters Park Redevelopment	279,026	2,428,377	2,707,403	496,215	775,241	1,559,089	373,072
P891 Bridge Repair and Replacement Countywide	144,736	6,560,265	6,705,001	81,322	226,059	179,334	6,299,609
P969 Building and Infrastructure Hardening	0	500,000	500,000	0	0	21,555	478,445
T003 Buttonwood Park Athletic Field Renovation	3,673,889	1,394,943	5,068,832	26,631	3,700,520	899,309	469,003
T100 Caloosa Park Athletic Field Renovation	6,152,880	1,659,949	7,812,829	2,345	6,155,224	1,576,615	80,989
T144 Caloosa Park Light Replacement	25,137	306,746	331,883	103	25,240	229,745	76,897
T106 Caloosa Park Racquetball Court Replacement	717,031	103	717,134	100	717,131	0	3
T170 Caloosa Park Roadway Repairs	48	26,152	26,200	26,152	26,200	0	0
T178 Caloosa Park Var Building Renovation and Replac	2,158	1,063,967	1,066,125	0	2,158	0	1,063,967
T195 Calypso Bay Waterpark Facility Repairs and Renov	5,395	1,778,136	1,783,531	0	5,395	0	1,778,136
P970 Campground Facility Repair and Renovations	0	300,000	300,000	0	0	0	300,000
T180 Canal Point Community Center Building Replacem	1,351	666,240	667,591	5,644	6,996	0	660,596
T135 Canal Point Restroom Replacement	486	322,763	323,249	0	486	0	322,763
T122 Canyon District Park New Park Development	36,074,960	8,908,783	44,983,743	4,622,762	40,697,722	1,712,450	2,573,571
P793 Canyons District Park Design and Development	4,564,856	190,147	4,755,003	38,490	4,603,346	41,220	110,437
T163 Carlin Park East Restroom Replacement	576	348,591	349,167	0	576	0	348,591
P874 Carlin Park Improvements	67,442	2,101,560	2,169,002	0	67,442	221,347	1,880,213
T181 Carlin Park Maintenance Building Replacement	1,351	666,240	667,591	0	1,351	0	666,240
T145 Carlin Park Parking Lot Light Replacement	19,462	222,893	242,355	0	19,462	222,891	2
T177 Coconut Cove Waterpark Facility Repairs and Ren	3,291	1,622,488	1,625,779	0	3,291	0	1,622,488
P916 Coconut Cove Waterpark Roof Replacement	0	870,000	870,000	0	0	0	870,000
T004 Community Park New Development	1,124,874	4,485,130	5,610,004	46,958	1,171,832	53,173	4,384,999
T117 Countywide Fencing Replacement	318,207	181,796	500,003	10,617	328,823	171,177	2
T167 Countywide Park Roadway and Parking Lot Stripin	56,296	1,705	58,001	1,705	58,001	0	0
P952 Cultural & Historical Pk Bldg/Structure R&R	0	450,000	450,000	0	0	0	450,000
P860 Dubois Park Improvements	106,236	203,766	310,002	4,087	110,323	0	199,679
T182 Dubois Park Maintenance Building Replacement	1,351	666,240	667,591	0	1,351	0	666,240
T111 Dubois Park Var Historic Building Repair and Ren	364,913	1,879,090	2,244,003	102,849	467,762	172,695	1,603,546
T200 Duncan Padgett Park Picnic Area Improvement	97,733	365,939	463,672	6,375	104,108	18,084	341,480
T198 Duncan Padgett Park Restroom Replacement	1,111	366,232	367,343	0	1,111	0	366,232
T099 Dyer Park Athletic Field Renovation	1,276,104	6,448,481	7,724,585	810,598	2,086,702	4,763,672	874,210
T190 Dyer Park Street and Parking Lot Light Replaceme	76,843	36,249	113,092	36,247	113,090	0	2
P971 Electronic Card Access System	0	102,000	102,000	0	0	0	102,000
P972 Fencing Replacement Countywide	0	650,000	650,000	51,947	51,947	316,296	281,757
P915 Genera Recreation Facilities Repair & Renovation	25,642	174,358	200,000	26,354	51,996	0	148,004
P953 General Administration Repair and Renovation FY	104,424	45,577	150,001	45,577	150,001	0	0
P973 General Administration Repair and Renovation FY	0	168,000	168,000	74,481	74,481	10,486	83,034
P855 General Park Repair and Renovation FY19	2,632,126	12,876	2,645,002	11,898	2,644,024	0	978
P868 General Park Repair and Renovation FY20	2,620,194	9,807	2,630,001	0	2,620,194	8,990	817
P900 General Park Repair and Renovation FY22	2,676,408	49,079	2,725,487	4,044	2,680,452	45,034	1
P912 General Park Repair and Renovation FY23	3,381,996	138,006	3,520,002	85,421	3,467,417	4,991	47,593
P929 General Park Repair and Renovation FY24	3,069,762	708,239	3,778,001	454,081	3,523,843	202,769	51,389
P954 General Park Repair and Renovation FY25	2,334,303	1,865,698	4,200,001	1,311,652	3,645,955	430,315	123,730
P974 General Park Repair and Renovation FY 2026	0	4,200,000	4,200,000	646,150	646,150	469,898	3,072,561
P889 General Recreation Facilities Repair & Renovation	158,496	16,506	175,002	2,574	161,070	11,492	2,440
P903 General Recreation Facilities Repair & Renovation	55,155	119,846	175,001	25,468	80,623	44,626	49,752
P932 General Recreation Facilities Repair & Renovation	0	200,000	200,000	0	0	0	200,000
P955 General Recreation Facilities Repair and Renovatio	0	240,000	240,000	0	0	0	240,000
P975 General Recreation Facilities Repair and Renovatio	0	269,000	269,000	0	0	0	269,000
P442 Gifts To Parks	707,791	215,815	923,606	17,798	725,589	14,219	183,798
T175 Glades Pioneer Park Athletic Field Renovation	1,889,115	2,154,645	4,043,760	133,582	2,022,696	1,516,948	504,115
P946 Glades Pioneer Park Phase III Improvements	0	500,000	500,000	0	0	0	500,000
P941 Golf Course Capital Improvements & Renovations	651,333	1,463,669	2,115,002	377,374	1,028,707	138,336	947,959
P945 Gramercy Park Expansion	6,162,647	1,837,354	8,000,001	289,923	6,452,570	502,742	1,044,689
T114 Gulfstream park septic System Replacement	56,154	43,848	100,002	2,000	58,154	9,290	32,558
T189 Haverhill Park Parking Lot Light Replacement	24,799	102,613	127,412	102,611	127,410	0	2
T037 Haverhill Park Racquetball Court Replacement	33,579	769,363	802,942	0	33,579	9,554	759,809
P947 John Prince Golf Learning Center Lighting Improv	0	400,000	400,000	24,869	24,869	6,313	368,818
P918 John Prince Golf Learning Center Technology Hifti	0	800,000	800,000	0	0	58,000	742,000
T197 John Prince Park Campground Various Building Re	3,106	1,023,525	1,026,631	0	3,106	0	1,023,525
T186 John Prince Park Daycamp Restroom Replacement	725	357,530	358,255	2,874	3,600	356	354,300
P560 John Prince Park Improvements Phase IV	3,860,821	1,143,297	5,004,118	18,049	3,878,870	12,000	1,113,248
T194 John Prince Park Maintenance Compound Building	11,289	2,726,391	2,737,680	0	11,289	191,189	2,535,202
T185 John Prince Park Nursery Restroom Replacement	725	357,530	358,255	0	725	0	357,530
T187 John Prince Park Restroom Number 10 Replaceme	725	357,530	358,255	0	725	0	357,530
P861 John Prince Park Sewer Expansion	72,905	27,096	100,001	0	72,905	22,250	4,846
P782 John Prince Park Special Event Area	479,008	14,040	493,048	0	479,008	14,040	0
T184 John Prince Park Street and Parking Lot Light Rep	799	500,145	500,944	142	942	70,950	429,053
P976 John Prince Park Utility Infrastructure	0	120,000	120,000	29,900	29,900	33,200	56,899
T158 John Prince Park Various Restroom Replacement	1,682	1,017,768	1,019,450	0	1,682	0	1,017,768
T174 John Prince Parks Division Office Building Additio	10,260	3,159,392	3,169,652	0	10,260	0	3,159,392
T136 John Stretch Pavilion Restroom Replacement	486	322,763	323,249	0	486	0	322,763
T101 JPP Athletic Field Renovation	437,558	3,175,285	3,612,843	1,451	439,009	826,540	2,347,294
T107 JPP Boat Ramp Replacement	390,148	58,652	448,800	0	390,148	0	58,652
T148 JPP Center Drive Pavilion Replacement	269	350,691	350,960	14,100	14,369	24,362	312,229
T105 JPP Triplex Building Replacement	110,588	764,574	875,162	3,319	113,907	66,302	694,953
P934 Juno Beach Pier Repairs	0	3,000,000	3,000,000	325,054	325,054	1,049,538	1,625,409
T137 Juno Park Restroom Replacement	486	322,763	323,249	0	486	0	322,763
T056 Juno Park Septic System Replacement	436,890	492,129	929,019	351,061	787,951	62,519	78,550
T141 Jupiter Beach Park Parking Lot Light Replacement	451	450,685	451,136	203	654	0	450,482
P964 Jupiter Farms Park Expansion	3,998	446,003	450,001	1,142	5,140	0	444,861
P805 Karen Marcus Ocean Park Preserve	125,698	709,303	835,001	220	125,918	0	709,083
P906 Lake Ida East Park Improvements	141,670	3,613	145,283	0	141,670	173	3,441
T130 Lake Ida Park Maintenance Building Replacement	911	604,969	605,880	0	911	0	604,969
T127 Lake Lylal Multipurpose Complex Building Replac	1,442	956,074	957,516	0	1,442	0	956,074
T131 Lake Lylal Park Maintenance Building Replacemen	911	604,969	605,880	0	911	0	604,969
T139 Lake Lylal Park Racquetball Court Replacement	33,216	590,034	623,250	0	33,216	6,825	583,209
T001 Lake Lylal Pool Facility Replacement	11,212,294	38,493,279	49,705,573	3,938,678	15,150,972	29,790,387	4,764,214
T128 Lake Lylal Softball Complex Building Replacemen	14,527	942,989	957,516	0	14,527	0	942,989
T102 Loggers Run Park Athletic Field Renovation	3,137,115	584,777	3,721,892	166,102	3,303,217	238,818	179,858
P824 Loxahatchee River Battlefield Park Improvements	36,909	63,092	100,001	0	36,909	24,608	38,484
P897 Milani Park Design and Development	433,347	3,356,654	3,790,001	215,095	648,442	443,794	2,697,765
P796 Morikami Museum and Japanese Gardens Expansio	57,135	242,867	300,002	0	57,135	0	242,867
P904 Morikami Museum Roof Replacement	142,733	1,357,267	1,500,000	0	142,733	65,883	1,291,384
T164 Morikami Park Light Replacement	22,731	806,363	829,094	20,985	43,716	145,237	640,140
T149 Morikami Park Septic System Replacement	30,169	129,333	159,502	0	30,169	15,000	114,333
P956 North County Aquatic Center Restroom Renovation	0	200,000	200,000	200,000	200,000	0	0
T176 North County Pool Facility Repairs and Renovatio	532,101	8,694,464	9,226,565	252,233	784,335	3,059,347	5,382,884

**ACTIVE CAPITAL PROJECTS LISTING
PERIOD ENDED MAY 26, 2026**

Description	Prior Year Spending	Current Budget	Cumulative Budget	Current Year Spending	Cumulative Spending	Encumbered Amount	Budget Balance
T173 Ocean Inlet Park and Marina Renovation and Expa	2,148,435	8,959,568	11,108,003	3,744	2,152,180	151,727	8,804,097
P935 Ocean Inlet Park Coastal Resiliency Restoration	41,909	3,958,092	4,000,001	2,285	44,193	0	3,955,807
T081 Ocean Inlet Park Street and Parking Lot Light Rep	9,698	74,304	84,002	0	9,698	1,172	73,132
T171 Ocean Inlet Roadway Repairs	10,004	2,597	12,601	2,597	12,601	0	0
T142 Ocean Reef Park Parking Lot Light Replacement	267,105	396	267,501	0	267,105	396	0
P963 Okeeheelee Golf Course Fairway Renovations	0	220,000	220,000	0	0	0	220,000
P885 Okeeheelee Golf Course Greens Renovation	2,547,193	109,808	2,657,001	0	2,547,193	0	109,808
P982 Okeeheelee Golf Course Learning Center	0	250,000	250,000	0	0	0	250,000
P894 Okeeheelee Park BMX Area Improvements	12,032	464,968	477,000	17,579	29,612	328,309	119,080
P899 Okeeheelee Park Parking Expansion	162,720	37,282	200,002	6,406	169,126	30,876	0
P917 Okeeheelee Park Perimeter Roadway Replacement	0	700,000	700,000	0	0	0	700,000
T160 Okeeheelee Park Ski Lake Boat Ramp Replacemen	34,085	867,744	901,829	17,226	51,311	9,122	841,396
T129 Okeeheelee Park Soccer Complex Building Replac	1,442	956,074	957,516	0	1,442	0	956,074
T125 Okeeheelee Park South Expansion	79,110	4,077,902	4,157,012	2,136	81,245	0	4,075,766
T161 Okeeheelee Park Street and Parking Lot Light Rep	37,746	763,567	801,313	18,523	56,269	599,240	145,805
P527 Okeeheelee South Park Dev Phase III	5,483,350	267,577	5,750,927	30,619	5,513,969	213,646	23,313
P942 Osprey Point Golf Course Bunkers Renovation	0	450,000	450,000	0	0	0	450,000
P919 Osprey Point Golf Course Learning Academy	1,765	2,998,235	3,000,000	42,036	43,801	180,614	2,775,585
P977 Park Building Repair and Renovations	0	2,000,000	2,000,000	1,120	1,120	73,273	1,925,607
P957 Park Natural Areas and Water Bodies Management	132,965	567,035	700,000	23,362	156,327	30,008	513,665
P943 Park Ridge Golf Course Maintenance Building Ren	0	1,000,000	1,000,000	0	0	0	1,000,000
P983 Park Ridge Golf Course Pro Shop	0	1,000,000	1,000,000	0	0	0	1,000,000
P936 Parking Lot, Pathway & Street Lighting Replaceme	245,103	3,539,898	3,785,001	568,536	813,638	584,772	2,386,591
P978 Pavilion and Shelter Replacement & Renovations	0	1,000,000	1,000,000	218,081	218,081	664,929	116,990
P909 Peanut Island Coast Guard Redevelopment	24,979	75,021	100,000	0	24,979	0	75,021
P922 Peanut Island Park Improvements	2,106,030	2,593,971	4,700,001	124,706	2,230,736	627,425	1,841,840
P893 Phil Foster Park Improvements	5,731	394,270	400,001	0	5,731	0	394,270
T159 Pinewoods Park Athletic Complex Building Replac	1,623	982,148	983,771	0	1,623	0	982,148
P958 Pioneer Park Aquatic Center Renovations	0	250,000	250,000	0	0	0	250,000
P959 Playground Replacement and Resurfacing	0	2,370,000	2,370,000	432,261	432,261	30,060	1,907,680
T026 Playground Replacement Countywide FY18	1,224,844	2,485,923	3,710,767	52,682	1,277,526	12,463	2,420,778
T028 Playground Replacement Countywide FY 19	27,688	793,063	820,751	7,178	34,866	0	785,885
P979 Restroom Replacement and Renovation	0	1,125,000	1,125,000	0	0	0	1,125,000
P616 Riverbend/Reese Grove Park Ph 3	6,408,985	342,638	6,751,623	0	6,408,985	0	342,638
P937 Roadway, Trail and Pathway Repairs	230,716	11,824,284	12,055,000	305	231,021	369,681	11,454,298
P980 Roof Replacement and Renovations	0	450,000	450,000	5,699	5,699	73,368	370,932
T103 Samuel Friedland District Park Expansion	942,798	5,253,314	6,196,112	26,037	968,835	4,494,331	732,946
P938 Samuel Friedland Park County Pines Backstop Rep	0	250,000	250,000	0	0	0	250,000
T196 Sandalwood Cove Park Athletic Complex Building	4,389	1,059,941	1,064,330	0	4,389	0	1,059,941
P960 Shade Structure Replacement and Expansion	137,025	1,362,975	1,500,000	240,408	377,433	407,796	714,772
P981 Site Security and Public Safety Infrastructure	0	150,000	150,000	0	0	39,198	110,802
P961 Sound and Light System Component Replacement	0	400,000	400,000	5,951	5,951	0	394,049
P939 South Bay Park Railroad Cottage Restoration	41,321	208,679	250,000	13,709	55,030	22,781	172,189
P645 South County Regional Park Phase III FY2008	3,610,012	390,002	4,000,014	5,902	3,615,914	14,279	369,821
P940 South Inlet Park Seawall Replacement	0	3,000,000	3,000,000	0	0	0	3,000,000
P984 Southwinds Golf Course Fairway Renovation	0	660,000	660,000	163,520	163,520	490,560	5,920
P920 Southwinds Golf Course Greens Renovation	2,277,456	22,545	2,300,001	0	2,277,456	0	22,545
P944 Southwinds Golf Course Irrigation System Improve	751,372	48,629	800,001	19,954	771,326	0	28,675
P921 Southwinds Golf Course Maintenance Building Re	0	300,000	300,000	0	0	0	300,000
P870 Special Recreation Facilities & Museum Repair &	265,650	39,351	305,001	0	265,650	39,349	2
P888 Special Recreation Facilities & Museum Repair &	332,565	42,436	375,001	0	332,565	42,386	50
P902 Special Recreation Facilities & Museum Repair &	238,428	136,572	375,000	33,162	271,590	283	103,127
P962 Special Recreation Facilities & Museum Repair &	0	255,000	255,000	0	0	0	255,000
P914 Special Recreation Facilities & Museum Repair &	26,750	348,250	375,000	29,382	56,132	134,340	184,528
P931 Special Recreation Facilities & Museum Repair &	0	375,000	375,000	0	0	0	375,000
T146 Sunset Cove Pavilion Replacement	63,791	115,170	178,961	3,173	66,964	53,456	58,541
T138 Triangle Park Restroom Replacement	1,121	322,128	323,249	7,322	8,443	0	314,806
P862 Villages of Windsor Park Design & Development P	642,169	5,457,835	6,100,004	12,928	655,097	251,235	5,193,672
P933 Waterfront Infrastructure Replacement & Renovati	189,063	5,640,938	5,830,001	12,612	201,675	0	5,628,326
T002 West Boynton Park Athletic Field Renovation	717,166	3,669,904	4,387,070	9,201	726,367	3,133,509	527,194
T162 West Boynton Parking Lot Light Replacement	19,330	502,678	522,008	208	19,538	200,728	301,742
T183 West Delray Regional Park Maintenance Building	1,351	666,240	667,591	0	1,351	0	666,240
T188 West Jupiter Park Restroom Replacement with Stor	676	333,121	333,797	0	676	0	333,121
T110 Westgate Park Restroom and Athletic Field Renova	1,237,387	1,161,077	2,398,464	294,532	1,531,919	571,840	294,705
Total Parks and Recreation - Capital	141,468,461	271,895,260	413,363,721	21,126,894	162,595,356	68,112,518	182,644,458

582 Parks and Recreation - Grants

T041 Bert Winters Park Redevelopment	165,409	800,000	965,409	419,078	584,487	380,922	0
P924 Duncan Padgett Multi-Purpose Field Improvement	74,604	541,485	616,089	541,484	616,088	0	1
P908 Duncan Padgett Park Racquetball Court Demolitio	1,088	38,913	40,001	0	1,088	0	38,913
P946 Glades Pioneer Park Phase III Improvements	0	860,000	860,000	74,906	74,906	63,077	722,017
P907 Glades Pioneer Park Playground Equipment and Sh	1,208,290	501,217	1,709,507	0	1,208,290	0	501,217
P965 Haverhill Park Basketball Court Lighting	12,042	495,486	507,528	29,795	41,836	279,168	186,523
P928 Haverhill Park Racquetball Court Demolition	0	50,000	50,000	0	0	0	50,000
P927 Lake Lytal Park Racquetball Court Demolition	0	50,000	50,000	0	0	0	50,000
P926 Loxahatchee River Battlefield Park Culvert Replac	43,945	81,056	125,001	7,441	51,386	41,697	31,918
P923 Peanut Island Dock Renovation	46,925	128,076	175,001	33,794	80,719	44,222	50,059
P922 Peanut Island Park Improvements	0	2,250,000	2,250,000	0	0	568,000	1,682,000
P940 South Inlet Park Seawall Replacement	0	250,000	250,000	0	0	0	250,000
P862 Villages of Windsor Park Design & Development P	0	1,500,000	1,500,000	0	0	0	1,500,000
Total Parks and Recreation - Grants	1,552,302	7,546,233	9,098,535	1,106,498	2,658,800	1,377,086	5,062,648

584 Florida Boating Imp. Program

P791 Boat Ramp Renovation	564,229	630,775	1,195,004	0	564,229	2,649	628,126
P863 FBIP Improvements	115,594	1,964,406	2,080,000	0	115,594	9,850	1,954,556
P876 Peanut Island Floating Dock Replacement	68,241	181,762	250,003	3,038	71,279	0	178,724
Total Florida Boating Imp. Program	748,064	2,776,943	3,525,007	3,038	751,102	12,499	2,761,405

601 Planning Zoning and Building - Capital

Z016 2300 Building-Customer Focused Improvements	4,625,194	9,774,807	14,400,001	375,463	5,000,657	832,809	8,566,535
Z009 Drone Technology	0	50,000	50,000	0	0	0	50,000
Z014 Electronic Capabilities for Dias	0	100,000	100,000	0	0	0	100,000
Z002 Field Inspection and Routing	9,374	166,627	176,001	0	9,374	0	166,627
Z015 Interim Renovations to Vista	416,056	8,946	425,002	108	416,164	0	8,838
Z019 Land Management System	0	15,000,000	15,000,000	0	0	0	15,000,000
Z018 Stormwater and Flood Study	0	9,500,000	9,500,000	0	0	115,546	9,384,454
Z012 Vista Expansion & New Building Construction	8,159,617	51,903,974	60,063,591	16,356,336	24,515,953	24,214,555	11,333,083
Total Planning Zoning and Building - Capital	13,210,241	86,504,354	99,714,595	16,731,907	29,942,148	25,162,910	44,609,538

661 Public Safety - Capital

B209 800mhz Renewal And Replacement	0	12,711	12,711	9,733	9,733	0	2,978
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**ACTIVE CAPITAL PROJECTS LISTING
PERIOD ENDED MAY 26, 2026**

Description	Prior Year Spending	Current Budget	Cumulative Budget	Current Year Spending	Cumulative Spending	Encumbered Amount	Budget Balance
B661	Analog Line Remediation Plan	0	157,299	157,299	0	0	157,299
B596	Clerk Cameras @MJC Cash Counters	0	3,559	3,559	0	0	3,559
B695	Clerk Closed Circuit Television Expansion	0	34,328	34,328	1,219	1,219	33,109
B656	Clerk Evidence Vaults Card Access and Activity Lo	0	30,865	30,865	0	0	30,865
B674	Clerk Security Camera Additions	0	18,214	18,214	36	36	18,178
B775	Countywide Electric Systems R&R	0	23,648,286	23,648,286	331,971	331,971	22,797,565
B439	Countywide Fire Alarm Replacement 09	0	19,516	19,516	0	0	19,104
B742	Countywide Security and Safety Enhancements	0	140,090	140,090	40,159	40,159	99,931
B780	Courthouse Clerk Jury Audio Visual Upgrades	0	225,000	225,000	749	749	53,504
B760	Courthouse Courtrooms Teletestation Project	0	723,720	723,720	0	0	717,629
B784	Courthouse Deliberation Room Evidence Viewing	0	60,000	60,000	0	0	25,177
B744	Courthouse License Plate Reader	0	78,718	78,718	0	0	78,718
B763	Courthouse Media Room Audio/Visual Connection	0	215,000	215,000	0	0	215,000
B745	Courthouse Wireless Microphone	0	600,470	600,470	0	0	600,470
B786	Criminal Justice Complex Clerk Video Surveillanc	0	30,000	30,000	0	0	30,000
PS02	Kolter-Briger Hurricane Shelter Capacity	0	100,000	100,000	0	0	100,000
B502	North County Courthouse-Digital Recording 2010	0	78,865	78,865	52,583	52,583	26,282
B638	PBSO WDC Eagle Locking System Replacement	0	211,748	211,748	0	0	148,636
B548	Radio System Analog Microwave System Replac	0	597,226	597,226	0	0	597,226
B595	Radio System P25 Migration	0	10,311,781	10,311,781	12,050	12,050	10,249,452
B653	Radio System Renewal & Replacement	0	17,264,816	17,264,816	5,084,142	5,084,142	10,899,789
B552	Radio System Repair & Replace FY2013	0	7,296	7,296	0	0	3,646
PS23	Repair Emergency Medical Svcs (EMS) / UHF Rad	0	540,000	540,000	0	0	540,000
B750	State Attorney Main Building Security Cameras	0	74,779	74,779	13,346	13,346	61,433
B783	State Attorney Main Interior Surveillance Camera	0	150,000	150,000	0	0	150,000
	Total Public Safety - Capital	0	55,334,287	55,334,287	5,545,988	5,545,988	47,669,196

721 Water Utilities - Capital

W052	\$3 Million Grant #LPA0604	0	3,000,000	3,000,000	0	0	3,000,000	0
W055	\$449,700 DEP GRANT 02D49424	0	449,700	449,700	0	0	0	449,700
W048	\$7.71 Million FDEP Grant 22FRP71	1,541,838	11,638,384	13,180,222	780,539	2,322,376	3,157,439	7,700,406
W053	\$9,968,768 Grant #DW5020CO	849,310	9,119,459	9,968,769	569,053	1,418,363	1,026,488	7,523,918
W031	Asset Management Program	175,930,627	42,036,518	217,967,145	7,483,857	183,414,484	11,050,200	23,502,461
W039	Broward County Reclaimed Water Dis System	12,441,239	33,658,765	46,100,004	381,358	12,822,597	8,993,123	24,284,284
W001	Capital Impr-System #1	90,595,543	6,796,402	97,391,945	47,513	90,643,056	390,319	6,358,570
W002	Capital Impr-System #2	80,698,339	13,742,566	94,440,905	832,500	81,530,840	359,210	12,550,855
W003	Capital Impr-System #3	31,578,985	10,110,613	41,689,598	383,973	31,962,958	5,168,731	4,557,909
W005	Capital Impr-System #9	12,524,319	7,498,562	20,022,881	165,042	12,689,360	7,333,520	0
W019	Collection System Renewal & Expansion	18,992,448	25,954,249	44,946,697	2,581,064	21,573,512	15,284,111	8,089,074
W057	E. Main St. Grant-FDEP QG031	0	263,300	263,300	0	0	0	263,300
W045	FPL Reclaimed Water System	3,140,768	1,522,234	4,663,002	798,563	3,939,331	623,204	100,467
W038	Glades Region Water Distribution System Rehab	39,417,820	16,992,880	56,410,700	3,362,156	42,779,976	7,948,374	5,682,349
W026	Glades Utility Authority Capital	115,704,548	42,172,459	157,877,007	6,349,545	122,054,093	31,062,529	4,760,385
W058	Green Cay Ph. 2 EPA Grant No. 05D55225	0	959,757	959,757	0	0	0	959,757
W056	Green Cay Ph. 2 Grant - SFWMD #46005246	0	3,792,400	3,792,400	0	0	0	3,792,400
W050	Green Cay Phase 2	19,696,139	65,053,861	84,750,000	28,415,232	48,111,371	29,915,598	6,723,031
W010	Southern Regional Wwtp	88,037,620	27,865,594	115,903,214	634,427	88,672,047	5,196,216	22,034,951
W013	Utility Land Acquisitions	1,000,000	867,637	1,867,637	0	1,000,000	0	867,637
W007	Utility Line Relocations-County Road Projects	15,999,780	14,380,227	30,380,007	2,494,361	18,494,140	4,760,868	7,124,998
W006	Water & Sewer-All Systems	179,754,211	1,048,690	180,802,901	39,682	179,793,893	989,249	19,759
W004	Wellfield Rehabilitation and Expansion	70,210,749	10,103,260	80,314,009	1,353,687	71,564,436	8,011,422	738,151
	Total Water Utilities - Capital	958,114,282	349,027,517	1,307,141,799	56,672,551	1,014,786,833	144,270,602	148,084,364

761 General Government Capital

7608	Convention Center Hotel	27,611,202	162,428	27,773,630	0	27,611,202	3,659	158,769
B669	Lutheran Services R&R	696,740	4,408,262	5,105,002	1,479,581	2,176,322	845,664	2,083,016
	Total General Government Capital	28,307,943	4,570,690	32,878,633	1,479,581	29,787,524	849,324	2,241,785

Total Active Capital Projects:	3,209,804,964	2,728,642,664	5,938,447,628	310,083,947	3,519,888,911	647,683,285	1,770,864,041
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Number of Projects:	1,087
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Palm Beach County's FY 2027 Budget has been developed using the policies described below and is intended to facilitate management actions on financial decisions, as well as to assist other readers of this document in understanding County finances.

The establishment of consolidated financial policies will also have the following benefits:

- Provide a concise reference guide for consideration of County financial matters.
- Direct attention to overall financial condition, rather than a narrow focus on single issues.
- Exhibit a commitment to sound financial management and fiscal integrity, establishing credibility and confidence for citizens, investors, and rating agencies.
- Demonstrate compliance with applicable Florida statutory requirements.

The financial policies on the following pages are grouped into the following categories:

- **BUDGET POLICIES**
- **REVENUE POLICIES**
- **EXPENDITURE POLICIES**
- **RESERVE POLICIES**
- **DEBT POLICIES**
- **CAPITAL IMPROVEMENT POLICIES**
- **OTHER – ROTATION OF EXTERNAL AUDITORS**
- **OTHER – LOCAL GOVERNMENT FINANCIAL TRANSPARENCY AND ACCOUNTABILITY ACT**

I. BUDGET POLICIES

I.1 Balanced Budget

The County's Annual Budget shall be balanced; that is, the total estimated receipts, including balances brought forward, shall equal the total appropriations and reserves (Florida Statutes, 129.01 (2)(c)).

I.2 Budget Adoption

The County's Annual Budget shall be adopted by the Board of County Commissioners at the fund level.

I.3 Estimates of Receipts

The budgeted receipts shall include 95% of all receipts reasonably anticipated from all sources, including taxes to be levied, and 100% of balances brought forward at the beginning of the fiscal year (Florida Statutes, 129.01 (2)(c) and 200.065(2)(a)1).

I.4 Contingencies

A reserve for contingencies may be budgeted in each operating and capital fund up to 10% of the total fund budget. The Board of County Commissioners may reallocate these reserves to fund unforeseen needs during the budget year (Florida Statutes, 129.01 (2)(d)1).

I.5 Cash Carryover

A reserve for cash carryover will be budgeted in any fund which requires monies to be carried forward into the budget year to support operations until sufficient current revenues are received. This reserve will not exceed 20% of the fund budget (Florida Statutes, 129.01 (2)(d)2). (See Section IV.1 - OPERATING RESERVES)

I.6 Budget Transfers

The Director of the Office of Financial Management and Budget has authority to approve intra-departmental transfers during the budget year. All other budget transfers (i.e. between departments, out of contingencies, and between capital projects) must be approved by the Board of County Commissioners.

II. REVENUE POLICIES

II.1 General Revenue Policy

Generally, the County reviews estimated revenue and fee schedules as part of the budget process. Estimated revenue is conservatively projected (at 95% of estimate) for five years and updated annually. Proposed rate increases are based upon:

- Fee policies applicable to each fund or activity
- The related cost of the service provided
- The impact of inflation on the provision of services
- Equity of comparable fees
- Legislative constraints

The Revenue Policy of Palm Beach County includes these informal policies, with the addition of:

- Maintenance of a diversified and stable revenue system to shelter the County from short run fluctuations in any one revenue source

II.2 Revenue Summaries

As part of the annual budget process, a consolidated summary of revenue sources will be prepared and incorporated into the County's budget documents.

II.3 Ad Valorem Taxes

The use of Ad Valorem tax revenues will generally be limited to the following funds:

Countywide:

General
Debt Service

Dependent Districts:

County Library and Library Debt Service
Fire Rescue MSTU

Specific allocations of such revenue will be made during the annual budget process.

II.4 Gas Taxes

The use of Gas tax revenues will generally be limited to the following funds:

County Transportation Trust
Transportation Improvement
Mass Transit
Debt Service

II.5 Sales Taxes

The use of Sales tax revenue will generally be limited to the following funds:

General
County Transportation Trust
Debt Service

II.6 Impact Fees

Palm Beach County shall require new development activity to pay impact fees for new capital facilities or expansion of existing facilities. Fees shall not exceed a pro rata share of the reasonably anticipated costs of such improvements.

Impact fees have been implemented for parks, roads, libraries, Fire Rescue, public buildings, schools, and law enforcement.

II.7 Utility Taxes

The utility tax is a tax imposed on the purchase of utility services. 10% is imposed for up to \$4,000, 2% of the next \$2,000, and 1% of any amount in excess of \$6,000 for electricity and gas.

II.8 Tourist Development Taxes

The use of Tourist Development tax revenues will generally be limited to the Tourist Development Trust Funds and the Beach Improvement Fund. The County levies 6 cents.

II.9 Grants

Only grants which can reasonably be expected to be received will be considered as revenue sources for budget development purposes. The County shall amend its Budget to reflect additional grants received during the year.

II.10 Restricted Revenues – Bonds

Revenues which have been pledged to bondholders shall be restricted and will conform in every respect to covenants.

II.11 Countywide Revenues

Countywide revenues collected on a countywide basis will be allocated only to funds which provide countywide services.

II.12 Cost Recovery Fees (User Charges)

Cost recovery fees, where appropriate, should be established to offset the cost of providing specific services and should be reviewed on a regular basis. Board policy provides for moving towards full recovery and the Board will examine and act on exceptions to that policy. Where full cost recovery is deemed inappropriate, cost recovery ratios should be established for consideration by the Board. (Upon approval by the Board, cost recovery ratios will be incorporated into the County's Financial Policies).

II.13 Private Contributions

The County provides many services for its residents; thereby enhancing the "Quality of Life" in our County. To the extent possible, efforts should be made to secure private contributions, whether in the form of volunteer services, equipment, or cash contributions. This is particularly important in helping to defray the taxpayer burden of providing programs and activities which may be considered primarily "Quality of Life" in nature; such as, various community services, cultural, and recreational activities.

II.14 Infrastructure Surtax

On November 8, 2016, the County's one cent infrastructure surtax referendum was passed. The purpose of the surtax is to enable the County to complete the backlog of infrastructure, repair, and replacement projects that have occurred during the last several years of budget reduction. This tax ended December 31, 2025.

III. EXPENDITURE POLICIES**III.1 Administrative Charges**

The County has a federally approved overhead distribution system which allocates General Fund Administrative Charges to the various County entities benefiting from such administrative activities. The existence of this system assures qualification for federal reimbursement of administrative costs associated with federal programs.

III.2 County Grants

As part of its annual budget process, the County identifies amounts to be granted to various community agencies which provide valuable services to the County's residents.

Because of increasing demand for the County's limited resources, the County will provide a maximum of the amount budgeted to each grant recipient. If a grant recipient requests additional County funding, such request will be considered in the next budget process.

III.3 Grant Supported County Programs

The County conducts a variety of programs which depend on outside grants to the County for partial funding. In the event of reductions in such outside funding amounts, the program service levels will be reduced, and additional County support will not be provided to compensate for the reduction of outside funding. Full recovery of vacation/sick leave for employees working under a grant shall be undertaken.

III.4 Performance Measures

The County has developed performance measures for each of its departments to ensure maximum productivity is being achieved. Performance measures will also provide management with criteria to use in evaluating departmental requests for increased funding levels.

IV. RESERVE POLICIES

A reserve policy is an important factor in maintaining the fiscal health of Palm Beach County. There are three primary types of reserves: Operating, Capital, and Debt. The degree of need for these reserves differs based upon the type of fund or operation involved. However, one policy statement for each type of reserve can be uniformly applied to most funds (excluding Airport and Water and Sewer, which are subject to various regulatory requirements). Board approval is required to move funds from Contingency Reserve accounts into expenditure line items.

IV.1 Operating Reserves

The adopted budget for the General Fund will include unassigned reserves (reserve for balance brought forward and contingency) in an amount which, when combined with the statutory reserve, is between 15% and 30% of net budgeted expenditures and transfers for this fund. The proposed FY 2027 budget is 22.82%.

The adopted unassigned reserves in the General Fund shall not be less than 8% of the total General Fund budget. The proposed FY 2027 budget is 15.20%.

The County shall maintain year-end General Fund unassigned fund balance at an amount which is between 15% and 35% of audited General Fund revenues and transfers in from other funds. To the extent that the year-end audited fund balance falls outside of this range, corrective action shall be taken over a three-year period to bring the balance into conformity with this policy. As of September 30, 2025, unassigned fund balance was 28.23%. The County's goal is to be comparable to other AAA rated counties within Florida. The current average is 39.3%.

IV.2 Capital Reserves

Capital Reserves are established primarily to set aside funds to provide for additional projects, or additions to existing budgeted projects, which may be deemed appropriate for funding after the Annual Budget is adopted.

Capital Project Funds – Fund Balance

Assigned fund balance in capital project funds include amounts which are being held for specific projects.

Amounts in bond construction funds for which the bonds were issued will be reflected as restricted fund balance.

IV.3 Debt Reserves

Debt reserves are established to protect bondholders from payment defaults. Adequate debt reserves may be needed to maintain good bond ratings and the marketability of bonds. The amount of debt reserves may be established with each bond issue.

Although these policy statements are intended to apply to various funds of the County, various Federal, State, Local laws and regulations, and specific financial policies, may supersede them.

V. DEBT POLICIES

Palm Beach County will use debt financing when it is appropriate, which will be implemented through procedures provided in County policy CW-F-074. It will be judged appropriate only when the following conditions exist:

- When non continuous capital improvements are desired, and;
- When it can be determined that current and/or future citizens will receive a benefit from the improvement.

When Palm Beach County utilizes long-term debt financing, it will ensure that the debt is soundly financed by:

- Conservatively projecting the revenue sources that will be utilized to pay the debt.
- Financing the improvement over a period not greater than the useful life of the improvement.

Additionally, the County has the following policies in relation to debt financing:

- Where practical, the County will issue general obligation bonds instead of non-self supporting revenue bonds.
- Palm Beach County maintains good communications with bond rating agencies about its financial condition.
- Palm Beach County maintains overall outstanding debt less than \$1,250 per capita.
- Debt service payments, exclusive of general obligation and self-supporting debts, will be no more than 10% of actual general governmental expenditures.

Annual budgets and long-range forecasts include debt service payments and reserve requirements for all debt currently outstanding and for all proposed debt issues.

V.1 General Obligation Debt

The County will issue general obligation bonds only upon approval of the electorate after a general election as required by the Florida Constitution.

V.2 Non-Self-Supporting Debt

The County may issue non-self-supporting debt to the extent that pledged non-ad valorem revenues are at least twice the annual amount of debt service on the non-self-supporting debt and to the extent that variable interest rate on non-self-supporting debt is no more than 25% of total non-self-supporting debt in the aggregate.

V.3 Self-Supporting Debt

The County may issue self-supporting debt for proprietary fund activities based on analyses of revenues and expenses to be incurred as a result of the project(s) to be funded by the debt.

VI. CAPITAL IMPROVEMENT POLICIES**VI.1 Five-Year Program**

The County will develop a five-year Capital Improvement Program as part of each year's annual budget process and will make all capital improvements in accordance with the adopted Annual County Budget.

The County will identify the estimated costs and potential funding sources for each capital project before it is submitted to the Board of County Commissioners as a component of the five-year program.

VI.2 Operating Costs

The costs of operating and maintaining all proposed projects will be identified and incorporated into five-year financial projections for operations.

VI.3 Capital Financing

The County Administrator will determine, and recommend to the Board, the least costly financing method for all capital projects.

VI.4 Renewal and Replacement

The County shall develop and implement a program for identifying, scheduling, and budgeting for the renewal and replacement requirements of capital facilities.

VII. OTHER - ROTATION OF EXTERNAL AUDITORS

In December 1991, the Board approved a mandatory rotation policy for external auditors that prevented the current auditors from competing for the next contract. Auditing contracts have historically lasted seven years (an initial term of three years followed by up to four years of extensions). In September 2012, the Board removed the mandatory rotation requirement. The current firm can compete for the contract, but the principle must change if the same firm is used.

VIII. OTHER - LOCAL GOVERNMENT FINANCIAL TRANSPARENCY AND ACCOUNTABILITY ACT

Effective January 1, 2027, Florida House Bill 1329 requires counties to:

- Hold a budget reduction workshop at least 14 days prior to budget adoption identifying strategies to potentially reduce the ensuing fiscal year budget by 10% in comparison to the current year budget without compromising essential public services, such as law enforcement, fire services, or legal obligations. This must be posted to the county's official website in a portable document format or a similar electronically accessible and downloadable form or a link to a recording of the workshop.
- Post each tentative, adopted, and final budget on the county's official website at least 14 days before the final budget adoption in a portable document format or a similar electronically accessible and downloadable form. At minimum, the posted budgets must include the following information for the proposed fiscal year, current fiscal year, and preceding 4 fiscal years:
 - Budget overview and summary, including a narrative analysis that also utilizes graphical illustrations to highlight major points of emphasis and trends
 - Overall countywide summary of revenues and expenditures
 - Summary of revenues and expenditures by fund
 - Summary of expenses by department and division
 - Summary of expenses by program or function
 - Summary of expenses related to debt obligations
 - Summary of expenses related to capital projects
 - An organizational chart or staffing summary
 - Summary and analysis of county reserves and fund balances
- Post tentative budgets and proposed amendments at least 5 days before hearings; tentative budgets must remain online for at least 45 days, and final budgets and amendments must remain online for 5 years.

- Publish quarterly employee compensation summaries for all employees funded with County appropriations, including job titles, names, and salaries for each employee.
- Publish a budget development calendar on or before January 30 of each calendar year listing all budget related events, including but not limited to budget submittals from county departments and constitutional offices; property appraiser estimate of total valuations for levying taxes; budget workshops including budget reduction strategy; and public hearings.

**Administration
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Appropriations								
Personal Services	\$ 2,711,253	\$ 3,167,989	\$ 3,694,040	\$ 3,751,985	\$ 4,352,039	\$ 4,371,930	\$ 619,945	16.5%
Operating Expenses	93,492	94,884	110,370	137,805	287,696	323,806	186,001	135.0%
Sub-total	<u>\$ 2,804,745</u>	<u>\$ 3,262,873</u>	<u>\$ 3,804,410</u>	<u>\$ 3,889,790</u>	<u>\$ 4,639,735</u>	<u>\$ 4,695,736</u>	<u>\$ 805,946</u>	<u>20.7%</u>
Ad Valorem Funding	<u>\$ 2,804,745</u>	<u>\$ 3,262,873</u>	<u>\$ 3,804,410</u>	<u>\$ 3,889,790</u>	<u>\$ 4,639,735</u>	<u>\$ 4,695,736</u>	<u>\$ 805,946</u>	<u>20.7%</u>
Positions	12	13	12	12	18	18	6	50.0%

**Community Services
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed		
							Change to Budget Amount	%	
Revenues									
Charges for Services	\$ 21,837	\$ 52,455	\$ 81,122	\$ 1,170,941	\$ 225,271	\$ 220,496	\$ (950,445)	-81.2%	
Grants	34,604,654	24,808,360	31,542,596	27,599,585	27,103,257	26,308,198	(1,291,387)	-4.7%	
Other	16,475,147	11,121,432	12,009,804	10,083,322	12,729,744	7,825,056	(2,258,266)	-22.4%	
Interfund Transfers	822,063	823,342	826,929	828,471	1,830,012	818,583	(9,888)	-1.2%	
Fund Balance	(683,736)	16,274,423	27,194,150	37,702,425	38,470,805	43,315,932	5,613,507	14.9%	
Sub-total	\$ 51,239,965	\$ 53,080,012	\$ 71,654,601	\$ 77,384,744	\$ 80,359,089	\$ 78,488,265	\$ 1,103,521	1.4%	
Appropriations									
Personal Services	\$ 16,431,279	\$ 17,549,046	\$ 18,343,456	\$ 21,185,256	\$ 20,039,625	\$ 21,240,026	\$ 54,770	0.3%	
Operating Expenses	28,848,319	26,092,378	25,567,434	34,444,700	29,568,273	28,743,938	(5,700,762)	-16.6%	
Capital Outlay	218,389	477,669	-	55,451	25,000	25,001	(30,450)	-54.9%	
Grants and Aids	21,811,641	12,876,913	20,619,341	23,360,259	23,208,537	16,373,754	(6,986,505)	-29.9%	
Reserves	-	-	-	37,846,617	-	47,974,414	10,127,797	26.8%	
Charge Offs	57,018	37,840	53,005	140,000	140,000	140,000	-	0.0%	
Sub-total	\$ 67,366,646	\$ 57,033,846	\$ 64,583,236	\$ 117,032,283	\$ 72,981,435	\$ 114,497,133	\$ (2,535,150)	-2.2%	
Ad Valorem Funding	\$ 32,401,103	\$ 31,147,985	\$ 31,444,755	\$ 39,647,539	\$ 35,938,278	\$ 36,008,868	\$ (3,638,671)	-9.2%	
Positions	209	204	207	207	205	203	(4)	-1.9%	

**County Attorney
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed		
							Change to Budget Amount	%	
Revenues									
Charges for Services	\$ 2,064,778	\$ 2,282,816	\$ 2,128,833	\$ 2,191,000	\$ 2,191,000	\$ 2,204,620	\$ 13,620	0.6%	
Other	7,267	13,547	17,060	9,000	9,000	9,000	-	0.0%	
Sub-total	\$ 2,072,045	\$ 2,296,364	\$ 2,145,893	\$ 2,200,000	\$ 2,200,000	\$ 2,213,620	\$ 13,620	0.6%	
Appropriations									
Personal Services	\$ 6,910,420	\$ 7,515,793	\$ 8,510,441	\$ 9,173,049	\$ 8,898,195	\$ 9,822,886	\$ 649,837	7.1%	
Operating Expenses	193,838	165,058	246,454	308,428	327,761	453,260	144,832	47.0%	
Sub-total	\$ 7,104,258	\$ 7,680,851	\$ 8,756,895	\$ 9,481,477	\$ 9,225,956	\$ 10,276,146	\$ 794,669	8.4%	
Ad Valorem Funding	\$ 5,032,213	\$ 5,384,487	\$ 6,611,002	\$ 7,281,477	\$ 7,025,956	\$ 8,062,526	\$ 781,049	10.7%	
Positions	46	46	47	48	49	51	3	6.3%	

**County Commission
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Change to Budget Amount	2026-2027 Proposed Change to Budget %
Appropriations								
Personal Services	\$ 3,494,415	\$ 3,667,436	\$ 4,045,708	\$ 4,621,296	\$ 4,493,343	\$ 4,629,596	\$ 8,300	0.2%
Operating Expenses	461,372	458,239	490,983	630,831	3,214,262 *	3,328,467 *	2,697,636	427.6%
Sub-total	<u>\$ 3,955,787</u>	<u>\$ 4,125,675</u>	<u>\$ 4,536,691</u>	<u>\$ 5,252,127</u>	<u>\$ 7,707,605</u>	<u>\$ 7,958,063</u>	<u>\$ 2,705,936</u>	<u>51.5%</u>
Ad Valorem Funding	<u>\$ 3,955,787</u>	<u>\$ 4,125,675</u>	<u>\$ 4,536,691</u>	<u>\$ 5,252,127</u>	<u>\$ 7,707,605</u>	<u>\$ 7,958,063</u>	<u>\$ 2,705,936</u>	<u>51.5%</u>
Positions	28	28	28	28	28	28	-	0.0%

* FY 2026 Estimate and FY 2027 Budget includes costs for contracting with PBSO for security services that was approved by the Board of County Commissioners in FY 2026.

**County Cooperative Extension Services
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Revenues								
Grants	\$ 103,030	\$ 111,288	\$ 54,659	\$ 103,084	\$ 129,777	\$ 116,801	\$ 13,717	13.3%
Other	137,056	114,559	13,369	9,500	9,000	7,600	(1,900)	-20.0%
Fund Balance	285,233	408,155	391,770	308,866	300,163	315,926	7,060	2.3%
Sub-total	\$ 525,319	\$ 634,002	\$ 459,798	\$ 421,450	\$ 438,940	\$ 440,327	\$ 18,877	4.5%
Appropriations								
Personal Services	\$ 1,897,235	\$ 2,000,245	\$ 1,847,659	\$ 2,490,404	\$ 2,481,895	\$ 2,651,211	\$ 160,807	6.5%
Operating Expenses	494,726	612,833	726,461	710,757	646,414	665,585	(45,172)	-6.4%
Grants and Aids	79,000	79,000	79,000	79,000	79,000	-	(79,000)	-100.0%
Reserves	-	-	-	230,449	-	222,010	(8,439)	-3.7%
Sub-total	\$ 2,470,961	\$ 2,692,078	\$ 2,653,120	\$ 3,510,610	\$ 3,207,309	\$ 3,538,806	\$ 28,196	0.8%
Ad Valorem Funding	\$ 2,353,797	\$ 2,449,846	\$ 2,493,485	\$ 3,089,160	\$ 3,084,295	\$ 3,098,479	\$ 9,319	0.3%
Positions	31	31	31	31	31	31	-	0.0%

**Engineering and Public Works
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed		
							Change to Budget Amount	%	
Revenues									
Charges for Services	\$ 1,512,672	\$ 2,087,605	\$ 1,817,169	\$ 1,955,187	\$ 1,719,887	\$ 1,730,328	\$ (224,859)	-11.5%	
Gax Taxes - Fifth Cent	3,848,626	4,981,799	4,711,402	6,601,498	5,778,188	6,819,110	217,612	3.3%	
Grants	33,731	-	-	-	-	-	-	0.0%	
Licenses & Permits	2,416,868	2,779,372	3,822,721	1,955,500	2,455,550	2,455,500	500,000	25.6%	
Other	6,907,262	5,340,872	7,035,534	6,407,728	6,283,638	5,850,843	(556,885)	-8.7%	
Interfund Transfers	314,432	304,508	329,772	341,683	341,683	352,336	10,653	3.1%	
Fund Balance	2,038,602	2,107,975	2,162,949	2,147,344	2,154,365	2,129,230	(18,114)	-0.8%	
Sub-total	\$ 17,072,193	\$ 17,602,131	\$ 19,879,547	\$ 19,408,940	\$ 18,733,311	\$ 19,337,347	\$ (71,593)	-0.4%	
Appropriations									
Personal Services	\$ 37,256,376	\$ 40,071,871	\$ 42,421,203	\$ 48,406,995	\$ 46,152,885	\$ 49,872,139	\$ 1,465,144	3.0%	
Operating Expenses	21,888,824	22,201,822	24,620,705	28,788,783	28,170,630	27,475,068	(1,313,715)	-4.6%	
Capital Outlay	497,831	1,036,552	1,112,871	2,974,280	2,708,280	1,400,000	(1,574,280)	-52.9%	
Grants and Aids	745,071	879,172	732,998	1,000,000	1,000,000	850,000	(150,000)	-15.0%	
Charge Offs	-	1,657	312,159	-	-	-	-	0.0%	
Transfers	67,200	146,666	76,707	76,707	76,707	76,707	-	0.0%	
Reserves	-	-	-	2,088,695	-	2,056,926	(31,769)	-1.5%	
Sub-total	\$ 60,455,302	\$ 64,337,740	\$ 69,276,643	\$ 83,335,460	\$ 78,108,502	\$ 81,730,840	\$ (1,604,620)	-1.9%	
Gas Taxes	\$ 27,628,554	\$ 27,286,015	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Ad Valorem Funding	\$ 17,862,528	\$ 21,612,544	\$ 51,551,461	\$ 63,926,520	\$ 61,504,421	\$ 62,393,493	\$ (1,533,027)	-2.4%	
Positions	469	475	475	475	474	471	(4)	-0.8%	

**Environmental Resources Management
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Revenues								
Charges for Services	\$ 2,840,999	\$ 6,052,231	\$ 3,089,225	\$ 4,460,129	\$ 5,095,576	\$ 4,311,680	\$ (148,449)	-3.3%
Fines & Forfeitures	9,948	-	-	-	-	-	-	0.0%
Grants	824,207	2,891,118	77,403	25,080,562	55,188,612	53,059,760	27,979,198	111.6%
Licenses & Permits	761,218	878,736	785,419	605,000	596,692	605,000	-	0.0%
Other	1,298,532	2,942,616	1,543,005	961,250	1,062,875	725,650	(235,600)	-24.5%
Taxes	-	-	-	-	142	-	-	0.0%
Fund Balance	29,209,163	22,027,224	26,868,501	24,614,143	28,529,567	27,605,079	2,990,936	12.2%
Sub-total	\$ 34,944,067	\$ 34,791,925	\$ 32,363,553	\$ 55,721,084	\$ 90,473,464	\$ 86,307,169	\$ 30,586,085	54.9%
Appropriations								
Personal Services	\$ 13,376,090	\$ 14,044,017	\$ 15,121,199	\$ 16,688,842	\$ 16,363,998	\$ 17,326,048	\$ 637,206	3.8%
Operating Expenses	18,498,840	11,961,158	16,069,249	21,458,132	12,424,877	23,111,780	1,653,648	7.7%
Capital Outlay	40,994	10,770	27,483	448,479	5,002	473,718	25,239	5.6%
Grants and Aids	-	-	-	20,000,000	55,495,160	47,975,022	27,975,022	139.9%
Transfers	-	717,545	366,456	800,000	231,548	-	(800,000)	-100.0%
Reserves	-	-	-	17,927,027	-	19,190,085	1,263,058	7.0%
Sub-total	\$ 31,915,924	\$ 26,733,490	\$ 31,584,387	\$ 77,322,480	\$ 84,520,585	\$ 108,076,653	\$ 30,754,173	39.8%
Ad Valorem Funding	\$ 18,999,082	\$ 18,810,068	\$ 24,791,465	\$ 21,601,396	\$ 21,652,200	\$ 21,769,484	\$ 168,088	0.8%
Positions	128	128	130	130	131	131	1	0.8%

**Facilities Development and Operations
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Revenues								
Charges for Services	\$ 3,128,238	\$ 2,973,770	\$ 3,024,947	\$ 1,687,000	\$ 1,443,800	\$ 1,506,800	\$ (180,200)	-10.7%
Grants	-	-	593,973	1,015,000	1,886,000	-	(1,015,000)	-100.0%
Licenses & Permits	-	-	-	40,000	40,000	40,000	-	0.0%
Other	124,015	116,492	87,921	63,000	66,000	68,000	5,000	7.9%
Sub-total	\$ 3,252,253	\$ 3,090,262	\$ 3,706,841	\$ 2,805,000	\$ 3,435,800	\$ 1,614,800	\$ (1,190,200)	-42.4%
Appropriations								
Personal Services	\$ 30,282,602	\$ 31,334,097	\$ 33,495,240	\$ 29,356,909	\$ 27,447,040	\$ 29,999,299	\$ 642,390	2.2%
Operating Expenses	18,602,429	22,011,176	23,946,749	18,140,311	17,952,183	14,717,842	(3,422,469)	-18.9%
Capital Outlay	-	25,392	175,149	-	17,660	-	-	0.0%
Charge Offs	(64,400)	(38,090)	(53,005)	(140,000)	(140,000)	(140,000)	-	0.0%
Sub-total	\$ 48,820,631	\$ 53,332,575	\$ 57,564,133	\$ 47,357,220	\$ 45,276,883	\$ 44,577,141	\$ (2,780,079)	-5.9%
Ad Valorem Funding	\$ 45,568,378	\$ 50,242,313	\$ 53,857,292	\$ 44,552,220	\$ 41,841,083	\$ 42,962,341	\$ (1,589,879)	-3.6%
Positions	340	344	355 *	265 **	265	260	5	1.9%

* The Office of Resilience was dissolved in FY 2025, with its budget and four permanent positions reallocated to Facilities Development & Operations (FD&O) to form the Built Environment Risk Reduction (BERR) Division as part of the County's organizational realignment under the new leadership structure.

** FD&O adopted 358 positions in FY 2026. Due to re-organizations, 93 Emergency Systems Services positions were moved into Public Safety.

Housing and Economic Development Budget Summary

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Revenues								
Charges for Services	\$ 271,396	\$ 492,187	\$ 663,478	\$ 63,200	\$ 62,720	\$ 63,250	\$ 50	0.1%
Grants	24,042,039	16,532,702	21,685,739	41,999,515	19,497,822	36,706,875	(5,292,640)	-12.6%
Licenses & Permits	4,500	3,900	(900)	1,200	900	1,200	-	0.0%
Interfund Transfer	127,000	127,000	377,000	127,000	127,000	127,000	-	0.0%
Other	13,149,546	113,023,895	14,692,877	22,436,890	12,680,821	20,180,167	(2,256,723)	-10.1%
Fund Balance	62,502,491	82,582,866	194,329,875	204,107,595	224,047,175	225,956,566	21,848,971	10.7%
Sub-total	\$ 100,096,972	\$ 212,762,550	\$ 231,748,069	\$ 268,735,400	\$ 256,416,438	\$ 283,035,058	\$ 14,299,658	5.3%
Appropriations								
Personal Services	\$ 7,638,443	\$ 8,279,353	\$ 8,910,667	\$ 10,077,221	\$ 9,646,009	\$ 10,253,210	\$ 175,989	1.7%
Operating Expenses	1,079,336	1,046,575	1,290,173	1,711,526	1,182,420	1,466,368	(245,158)	-14.3%
Capital Outlay	-	-	-	5,000	-	-	(5,000)	-100.0%
Debt Service	4,366,565	2,718,076	1,790,710	1,267,963	1,769,305	1,432,926	164,963	13.0%
Grants and Aids	18,850,181	22,415,773	19,459,268	164,493,521	27,447,917	197,657,608	33,164,087	20.2%
Other	-	-	-	581,733	584,829	497,687	(84,046)	-14.4%
Transfers	2,986,596	6,965,008	3,638,681	828,471	8,828,242	818,583	(9,888)	-1.2%
Reserves	9,424	-	-	108,898,073	-	80,889,581	(28,008,492)	-25.7%
Sub-total	\$ 34,930,545	\$ 41,424,785	\$ 35,089,499	\$ 287,863,508	\$ 49,458,722	\$ 293,015,963	\$ 5,152,455	1.8%
Ad Valorem Funding	\$ 17,416,438	\$ 22,992,112	\$ 27,388,605	\$ 19,128,108	\$ 18,998,850	\$ 9,980,905	\$ (9,147,203)	-47.8%
Positions	59	64	77	78 *	78	78	-	0.0%

* The Office of Equal Business Opportunity was dissolved in FY 2025, with its budget and 12 permanent positions reallocated to the Department of Housing and Economic Development to form the Office of Small Business Development as part of the County's organizational realignment under the new leadership structure.

**Human Resources
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Revenues								
Other	\$ 1,027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Sub-total	\$ 1,027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Appropriations								
Personal Services	\$ 3,581,461	\$ 3,663,102	\$ 3,999,038	\$ 4,332,208	\$ 4,451,977	\$ 4,591,642	\$ 259,434	6.0%
Operating Expenses	363,091	332,316	379,999	688,552	570,893	629,552	(59,000)	-8.6%
Sub-total	\$ 3,944,552	\$ 3,995,418	\$ 4,379,037	\$ 5,020,760	\$ 5,022,870	\$ 5,221,194	\$ 200,434	3.99%
Ad Valorem Funding	\$ 3,943,525	\$ 3,995,418	\$ 4,379,037	\$ 5,020,760	\$ 5,022,870	\$ 5,221,194	\$ 200,434	4.0%
Positions	35	36	37	37	39	39	2	5.4%

**Intergovernmental Affairs & Community Engagement
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget	
							Amount	%
Revenues								
Licenses & Permits	\$ 7,375	\$ 6,375	\$ 7,975	\$ 9,600	\$ 5,375	\$ 72,000	\$ 62,400	650.0%
Sub-total	\$ 7,375	\$ 6,375	\$ 7,975	\$ 9,600	\$ 5,375	\$ 72,000	\$ 62,400	650.0%
Appropriations								
Personal Services	\$ 454,889	\$ 489,086	\$ 531,617	\$ 586,310	\$ 607,287	\$ 663,002	\$ 76,692	13.1%
Operating Expenses	143,233	143,372	131,037	701,867	695,598	694,944	(6,923)	-1.0%
Sub-total	\$ 598,122	\$ 632,458	\$ 662,654	\$ 1,288,177	\$ 1,302,885	\$ 1,357,946	\$ 69,769	5.4%
Ad Valorem Funding	\$ 590,747	\$ 626,083	\$ 654,679	\$ 1,278,577	\$ 1,297,510	\$ 1,285,946	\$ 7,369	0.6%
Positions	4	4	4	4	5	5	1	25.0%

**Internal Auditor
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Appropriations								
Personal Services	\$ 1,319,417	\$ 1,308,555	\$ 1,407,185	\$ 1,644,883	\$ 1,509,243	\$ 1,652,691	\$ 7,808	0.5%
Operating Expenses	51,057	36,018	32,799	60,230	109,461	120,358	60,128	99.8%
Sub-total	<u>\$ 1,370,474</u>	<u>\$ 1,344,573</u>	<u>\$ 1,439,984</u>	<u>\$ 1,705,113</u>	<u>\$ 1,618,704</u>	<u>\$ 1,773,049</u>	<u>\$ 67,936</u>	<u>4.0%</u>
Ad Valorem Funding	<u>\$ 1,370,474</u>	<u>\$ 1,344,573</u>	<u>\$ 1,439,984</u>	<u>\$ 1,705,113</u>	<u>\$ 1,618,704</u>	<u>\$ 1,773,049</u>	<u>\$ 67,936</u>	<u>4.0%</u>
Positions	9	9	10	10	10	10	-	0.0%

**Medical Examiner
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Revenues								
Charges for Services	\$ 376,775	\$ 431,398	\$ 483,322	\$ 418,900	\$ 500,100	\$ 687,740	\$ 268,840	64.2%
Grants	2,426	5,263	4,500	-	-	-	-	0.0%
Sub-total	<u>\$ 379,201</u>	<u>\$ 436,661</u>	<u>\$ 487,822</u>	<u>\$ 418,900</u>	<u>\$ 500,100</u>	<u>\$ 687,740</u>	<u>\$ 268,840</u>	<u>64.2%</u>
Appropriations								
Personal Services	\$ 4,565,043	\$ 5,105,233	\$ 5,853,761	\$ 6,456,630	\$ 6,409,860	\$ 6,750,513	\$ 293,883	4.6%
Operating Expenses	828,291	1,134,541	983,336	1,144,212	1,095,579	1,172,941	28,729	2.5%
Capital Outlay	-	107,825	55,624	100,035	301,098	-	(100,035)	-100.0%
Sub-total	<u>\$ 5,393,334</u>	<u>\$ 6,347,599</u>	<u>\$ 6,892,721</u>	<u>\$ 7,700,877</u>	<u>\$ 7,806,537</u>	<u>\$ 7,923,454</u>	<u>\$ 222,577</u>	<u>2.9%</u>
Ad Valorem Funding	<u>\$ 5,014,133</u>	<u>\$ 5,910,938</u>	<u>\$ 6,404,899</u>	<u>\$ 7,281,977</u>	<u>\$ 7,306,437</u>	<u>\$ 7,235,714</u>	<u>\$ (46,263)</u>	<u>-0.6%</u>
Positions	30	30	30	30	30	30	-	0.0%

**Office of Community Revitalization
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Revenues								
Interfund Transfer	\$ 98,000	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Other	75,378	96,506	-	45,980	-	-	(45,980)	-100.0%
Fund Balance	1,351,176	1,471,840	1,561,316	1,383,248	1,373,993	1,322,071	(61,177)	-4.4%
Sub-total	\$ 1,524,554	\$ 1,738,346	\$ 1,561,316	\$ 1,429,228	\$ 1,373,993	\$ 1,322,071	\$ (107,157)	-7.5%
Appropriations								
Personal Services	\$ 865,624	\$ 1,018,383	\$ 1,112,515	\$ 1,186,967	\$ 1,200,681	\$ 1,261,222	\$ 74,255	6.3%
Operating Expenses	198,826	202,320	202,765	1,225,879	180,681	1,081,796	(144,083)	-11.8%
Grants and Aids	186,489	210,740	251,227	366,500	285,000	315,500	(51,000)	-13.9%
Transfers	79,825	211,835	214,101	120,480	134,691	120,900	420	0.3%
Reserves	-	-	-	264,880	-	265,055	175	0.1%
Sub-total	\$ 1,330,764	\$ 1,643,278	\$ 1,780,608	\$ 3,164,706	\$ 1,801,053	\$ 3,044,473	\$ (120,233)	-3.8%
Ad Valorem Funding								
	\$ 1,278,051	\$ 1,466,249	\$ 1,593,286	\$ 1,735,478	\$ 1,749,131	\$ 1,722,402	\$ (13,076)	-0.8%
Positions	7	7	7	7	7	7	-	0.0%

**Office of Cost Compliance and Control
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Appropriations								
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 326,245	\$ 675,166	\$ 675,166	100.0%
Operating Expenses	-	-	-	-	19,175	32,077	32,077	100.0%
Sub-total	\$ -	\$ -	\$ -	\$ -	\$ 345,420	\$ 707,243	\$ 707,243	100.0%
Ad Valorem Funding	\$ -	\$ -	\$ -	\$ -	\$ 345,420	\$ 707,243	\$ 707,243	100.0%
Positions	-	-	-	-	4	4	4	100.0%

**Office of Emergency Management
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Revenues								
Charges for Services	\$ -	\$ -	\$ -	20,000	20,000	\$ 20,000	\$ -	0.0%
Grants	-	-	-	886,944	2,179,753	607,881	(279,063)	-31.5%
Licenses & Permits	-	-	-	45,000	53,000	65,200	20,200	44.9%
Fund Balance	-	-	-	171,656	(487,576)	168,628	(3,028)	-1.8%
Sub-total	\$ -	\$ -	\$ -	\$ 1,123,600	\$ 1,765,177	\$ 861,709	\$ (261,891)	-23.3%
Appropriations								
Personal Services	\$ -	\$ -	\$ -	3,092,514	2,944,049	\$ 3,193,656	\$ 101,142	3.3%
Operating Expenses	-	-	-	825,180	862,515	432,918	(392,262)	-47.5%
Capital Outlay	-	-	-	115,001	358,146	40,000	(75,001)	-65.2%
Grants and Aids	-	-	-	-	273,201	-	-	0.0%
Reserves	-	-	-	125,805	-	215,062	89,257	70.9%
Sub-total	\$ -	\$ -	\$ -	\$ 4,158,500	\$ 4,437,911	\$ 3,881,636	\$ (276,864)	-6.7%
Ad Valorem Funding	\$ -	\$ -	\$ -	\$ 3,034,900	\$ 2,841,362	\$ 3,019,927	\$ (14,973)	-0.5%
Positions	-	-	-	28 *	28	28	-	0.0%

* The Emergency Management Division within Public Safety was reorganized as the Office of Emergency Management in FY 2026 as part of the County's organizational realignment under the new leadership structure.

**Office of Equal Opportunity
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Revenues								
Charges for Services	\$ 50,345	\$ 48,543	\$ 46,342	\$ 49,375	\$ 46,986	\$ 46,875	\$ (2,500)	-5.1%
Fines & Forfeitures	-	-	1,000	-	-	-	-	0.0%
Grants	463,200	291,800	25,605	330,000	226,300	-	(330,000)	-100.0%
Other	80	70	18	-	-	-	-	0.0%
Sub-total	\$ 513,625	\$ 340,413	\$ 72,965	\$ 379,375	\$ 273,286	\$ 46,875	\$ (332,500)	-87.6%
Appropriations								
Personal Services	\$ 1,073,887	\$ 1,144,090	\$ 1,308,274	\$ 1,503,433	\$ 1,333,587	\$ 1,436,073	\$ (67,360)	-4.5%
Operating Expenses	314,984	182,441	93,362	387,695	357,567	375,632	(12,063)	-3.1%
Grants and Aids	20,470	26,237	27,654	30,000	30,000	30,000	-	0.0%
Sub-total	\$ 1,409,341	\$ 1,352,768	\$ 1,429,290	\$ 1,921,128	\$ 1,721,154	\$ 1,841,705	\$ (79,423)	-4.1%
Ad Valorem Funding	\$ 895,716	\$ 1,012,355	\$ 1,356,325	\$ 1,541,753	\$ 1,447,868	\$ 1,794,830	\$ 253,077	16.4%
Positions	12	12	13	13	13	12	(1)	-7.7%

**Office of Financial Management and Budget
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Revenues								
Charges for Services	\$ 509,634	\$ 480,103	\$ 420,240	\$ 350,000	\$ 350,000	\$ 375,000	\$ 25,000	7.1%
Other	171,607	352,985	218,640	275,000	275,000	275,000	-	0.0%
Sub-total	\$ 681,241	\$ 833,088	\$ 638,880	\$ 625,000	\$ 625,000	\$ 650,000	\$ 25,000	4.0%
Appropriations								
Personal Services	\$ 3,925,056	\$ 4,291,893	\$ 4,396,543	\$ 4,771,992	\$ 4,605,655	\$ 4,896,585	\$ 124,593	2.6%
Operating Expenses	309,496	425,157	348,991	485,657	486,256	445,424	(40,233)	-8.3%
Capital Outlay	-	23,374	-	-	-	-	-	0.0%
Sub-total	\$ 4,234,552	\$ 4,740,424	\$ 4,745,534	\$ 5,257,649	\$ 5,091,911	\$ 5,342,009	\$ 84,360	1.6%
Ad Valorem Funding	\$ 3,553,311	\$ 3,907,336	\$ 4,106,654	\$ 4,632,649	\$ 4,466,911	\$ 4,692,009	\$ 59,360	1.3%
Positions	35	35	34	34	34	34	-	0.0%

**Office of Technology and Innovation
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Revenues								
Charges for Services	\$ 9,543,376	\$ 9,917,290	\$ 9,555,703	\$ 10,430,239	\$ 9,542,659	\$ 9,853,958	\$ (576,281)	-5.5%
Other	2,315	1,469	-	-	-	-	-	0.0%
Sub-total	<u>\$ 9,545,691</u>	<u>\$ 9,918,759</u>	<u>\$ 9,555,703</u>	<u>\$ 10,430,239</u>	<u>\$ 9,542,659</u>	<u>\$ 9,853,958</u>	<u>\$ (576,281)</u>	<u>-5.5%</u>
Appropriations								
Personal Services	\$ 24,066,277	\$ 26,227,783	\$ 28,182,216	\$ 31,048,905	\$ 29,006,003	\$ 31,259,211	\$ 210,306	0.7%
Operating Expenses	13,663,826	14,584,775	15,671,482	20,179,380	22,054,369	20,334,372	154,992	0.8%
Capital Outlay	-	-	-	20,000	-	20,000	-	0.0%
Sub-total	<u>\$ 37,730,103</u>	<u>\$ 40,812,558</u>	<u>\$ 43,853,698</u>	<u>\$ 51,248,285</u>	<u>\$ 51,060,372</u>	<u>\$ 51,613,583</u>	<u>\$ 365,298</u>	<u>0.7%</u>
Ad Valorem Funding	<u>\$ 28,184,412</u>	<u>\$ 30,893,799</u>	<u>\$ 34,297,995</u>	<u>\$ 40,818,046</u>	<u>\$ 41,517,713</u>	<u>\$ 41,759,625</u>	<u>\$ 941,579</u>	<u>2.3%</u>
Positions	213	213	213	213	210	202	(11)	-5.2%

**Ombudsman and Strategic Planning
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget	
							Amount	%
Appropriations								
Personal Services	\$ -	\$ -	\$ 24,587	\$ 376,366	\$ 446,532	\$ 518,243	\$ 141,877	37.7%
Operating Expenses	-	-	-	24,188	24,188	24,188	-	0.0%
Sub-total	\$ -	\$ -	\$ 24,587	\$ 400,554	\$ 470,720	\$ 542,431	\$ 141,877	35.42%
Ad Valorem Funding	\$ -	\$ -	\$ 24,587	\$ 400,554	\$ 470,720	\$ 542,431	\$ 141,877	35.4%
Positions	-	-	2 *	2	3	3	1	50.0%

* The Strategic Planning and Performance Management Division was dissolved in FY 2025, with its budget and two permanent positions reallocated to create the Office of the Ombudsman and Strategic Planning Department as part of the County's organizational realignment under the new leadership structure.

**Palm Tran
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed	
							Change to Budget Amount	%
Revenues								
Charges for Services	\$ 12,510,795	\$ 13,494,495	\$ 13,824,598	\$ 12,192,066	\$ 12,520,027	\$ 12,768,466	\$ 576,400	4.7%
Grants	25,075,917	98,529,811	40,333,431	134,060,424	56,461,423	160,428,128	26,367,704	19.7%
Licenses & Permits	40,040	41,241	37,350	40,000	25,000	40,000	-	0.0%
Interfund Transfer	147,424	-	-	-	-	-	-	0.0%
Other	853,511	746,381	2,480,855	(832,403)	1,429,998	(595,723)	236,680	-28.4%
Taxes	33,894,191	33,600,495	33,735,943	33,695,000	33,267,000	33,401,000	(294,000)	-0.9%
Fund Balance	(21,817,461)	(34,307,066)	16,006,070	32,571,928	7,813,270	18,007,932	(14,563,996)	-44.7%
Sub-total	\$ 50,704,417	\$ 112,105,357	\$ 106,418,247	\$ 211,727,015	\$ 111,516,718	\$ 224,049,803	\$ 12,322,788	5.8%
Appropriations								
Personal Services	\$ 59,232,174	\$ 61,450,251	\$ 62,936,947	\$ 69,567,032	\$ 64,748,632	\$ 68,181,820	\$ (1,385,212)	-2.0%
Operating Expenses	69,162,087	77,952,272	90,766,701	89,725,791	91,456,030	105,194,475	15,468,684	17.2%
Capital Outlay	18,274,457	23,924,598	9,497,975	101,319,057	15,641,118	121,580,429	20,261,372	20.0%
Transfers	94,800	94,800	125,799	125,800	128,527	128,527	2,727	2.2%
Reserves	-	-	-	30,260,615	-	14,821,936	(15,438,679)	-51.0%
Sub-total	\$ 146,763,518	\$ 163,421,921	\$ 163,327,422	\$ 290,998,295	\$ 171,974,307	\$ 309,907,187	\$ 18,908,892	6.5%
Ad Valorem Funding								
	\$ 61,752,037	\$ 67,541,694	\$ 64,722,446	\$ 79,271,280	\$ 78,465,521	\$ 85,857,384	\$ 6,586,104	8.3%
Positions	648	651	653	655	655	655	-	0.0%

**Parks and Recreation
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Revenues								
Charges for Services	\$ 28,172,214	\$ 27,867,227	\$ 27,723,246	\$ 31,291,853	\$ 30,759,102	\$ 39,671,165	\$ 8,379,312	26.8%
Grants	19,650	-	20,000	-	-	-	-	0.0%
Other	739,417	833,254	919,550	(163,516)	796,763	(179,486)	(15,970)	-9.8%
Fund Balance	8,374,207	11,167,683	13,212,900	15,874,233	15,896,125	17,091,678	1,217,445	7.7%
Sub-total	\$ 37,305,488	\$ 39,868,164	\$ 41,875,696	\$ 47,002,570	\$ 47,451,990	\$ 56,583,357	\$ 9,580,787	20.4%
Appropriations								
Personal Services	\$ 51,235,421	\$ 53,769,896	\$ 57,691,352	\$ 62,016,277	\$ 58,737,850	\$ 59,780,772	\$ (2,235,505)	-3.6%
Operating Expenses	30,067,788	30,425,606	31,510,590	34,516,190	34,308,385	34,040,770	(475,420)	-1.4%
Capital Outlay	191,965	256,466	896,347	1,297,641	975,301	900,000	(397,641)	-30.6%
Lease Purchase Payments	410,895	410,941	205,470	433,445	385,000	658,605	225,160	51.9%
Grants and Aids	144,061	-	229,167	250,000	250,000	125,000	(125,000)	-50.0%
Transfers	3,500,000	3,650,000	2,145,000	3,550,000	3,550,000	5,785,000	2,235,000	63.0%
Reserves	-	-	-	16,538,652	-	14,282,113	(2,256,539)	-13.6%
Sub-total	\$ 85,550,130	\$ 88,512,909	\$ 92,677,926	\$ 118,602,205	\$ 98,206,536	\$ 115,572,260	\$ (3,029,945)	-2.6%
Ad Valorem Funding								
	\$ 59,412,324	\$ 61,857,645	\$ 66,698,355	\$ 71,599,635	\$ 67,846,224	\$ 58,988,903	\$ (12,610,732)	-17.6%
Positions								
	606	607	626	559 *	559	548	(11)	-2.0%

* Parks and Recreation adopted 635 positions in FY 2026. Due to reorganizations, 76 Ocean Rescue positions were moved to Fire Rescue.

**PZB - Planning & Zoning
Budget Summary**

	FY 2023		FY 2024		FY 2025		FY 2026		FY 2026		FY 2027		2026-2027 Proposed	
	Actual		Actual		Actual	Budget	Estimate	Proposed Budget	Amount	%	Amount	%		
Revenues														
Charges for Services	\$ 4,378,259	\$ 4,090,901	\$ 4,021,757	\$ 4,358,300	\$ 3,866,338	\$ 3,908,300	\$ (450,000)	-10.3%						
Fines & Forfeitures	3,171,971	2,342,932	3,116,119	2,580,000	2,912,695	2,580,000	-	0.0%						
Licenses & Permits	445,006	119,585	226,082	201,000	121,000	201,000	-	0.0%						
Other	2,225,968	1,826,745	1,715,945	1,819,891	1,644,412	1,573,601	(246,290)	-13.5%						
Fund Balance	6,701,610	6,924,607	6,818,799	6,763,600	6,857,545	6,850,135	86,535	1.3%						
Sub-total	\$ 16,922,814	\$ 15,304,770	\$ 15,898,702	\$ 15,722,791	\$ 15,401,990	\$ 15,113,036	\$ (609,755)	-3.9%						
Appropriations														
Personal Services	\$ 14,448,230	\$ 15,165,076	\$ 16,383,721	\$ 18,859,052	\$ 17,817,222	\$ 19,416,204	\$ 557,152	3.0%						
Operating Expenses	1,666,353	1,704,765	1,318,985	2,366,682	1,904,167	1,924,912	(441,770)	-18.7%						
Capital Outlay	7,164	69,240	21,640	30,000	-	-	(30,000)	-100.0%						
Transfers	127,000	127,000	127,000	127,000	127,000	127,000	-	0.0%						
Reserves	-	-	-	6,480,887	-	6,571,132	90,245	1.4%						
Charge Off	(932,600)	(1,098,291)	(1,320,623)	(1,478,564)	(1,478,564)	(1,926,825)	(448,261)	30.3%						
Sub-total	\$ 15,316,147	\$ 15,967,790	\$ 16,530,723	\$ 26,385,057	\$ 18,369,825	\$ 26,112,423	\$ (272,634)	-1.0%						
Ad Valorem Funding	\$ 5,317,940	\$ 7,481,819	\$ 7,489,567	\$ 10,662,266	\$ 9,817,970	\$ 10,999,387	\$ 337,121	3.2%						
Positions	157	158	158	158	157	158	-	0.0%						

**Procurement
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Revenues								
Charges for Services	\$ -	\$ -	\$ -	\$ 110	\$ -	\$ -	\$ (110)	-100.0%
Fines & Forfeitures	1,500	1,500	-	1,500	-	-	(1,500)	-100.0%
Other	12,568	536	15,519	-	7,584	-	-	0.0%
Sub-total	\$ 14,068	\$ 2,036	\$ 15,519	\$ 1,610	\$ 7,584	\$ -	\$ (1,610)	-100.0%
Appropriations								
Personal Services	\$ 3,951,369	\$ 3,868,388	\$ 4,382,554	\$ 5,394,455	\$ 4,753,447	\$ 5,302,375	\$ (92,080)	-1.7%
Operating Expenses	472,632	395,918	144,109	607,394	735,926	649,275	41,881	6.9%
Sub-total	\$ 4,424,001	\$ 4,264,306	\$ 4,526,663	\$ 6,001,849	\$ 5,489,373	\$ 5,951,650	\$ (50,199)	-0.8%
Ad Valorem Funding	\$ 4,409,933	\$ 4,262,270	\$ 4,511,144	\$ 6,000,239	\$ 5,481,789	\$ 5,951,650	\$ (48,589)	-0.8%
Positions	47	48	51	51	49	49	(2)	-3.9%

**Public Affairs
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Revenues								
Charges for Services	\$ 696,652	\$ 738,430	\$ 939,726	\$ 662,025	\$ 716,100	\$ 712,025	\$ 50,000	7.6%
Other	7,590	10,154	7,391	6,300	3,500	3,450	(2,850)	-45.2%
Fund Balance	131,397	137,487	144,875	129,245	48,003	37,200	(92,045)	0.0%
Sub-total	\$ 835,639	\$ 886,071	\$ 1,091,992	\$ 797,570	\$ 767,603	\$ 752,675	\$ (44,895)	-5.6%
Appropriations								
Personal Services	\$ 4,521,735	\$ 4,725,974	\$ 5,289,353	\$ 5,983,573	\$ 5,689,628	\$ 5,986,712	\$ 3,139	0.1%
Operating Expenses	1,610,698	1,780,142	1,876,299	2,104,962	1,926,722	1,858,364	(246,598)	-11.7%
Debt Service	70,300	-	-	-	-	-	-	0.0%
Capital Outlay	364,225	67,938	345,226	135,288	96,000	127,438	(7,850)	-5.8%
Reserves	-	-	-	46,045	-	-	(46,045)	-100.0%
Sub-total	\$ 6,566,958	\$ 6,574,054	\$ 7,510,878	\$ 8,269,868	\$ 7,712,350	\$ 7,972,514	\$ (297,354)	-3.6%
Ad Valorem Funding	\$ 5,868,806	\$ 5,832,859	\$ 6,436,888	\$ 7,472,298	\$ 6,981,947	\$ 7,219,839	\$ (252,459)	-3.4%
Positions	48	49	49	49	48	48	(1)	-2.0%

**Public Safety
Budget Summary**

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	2026-2027 Proposed
	Actual	Actual	Actual	Budget	Estimate	Proposed Budget	Change to Budget Amount %
Revenues							
Charges for Services	\$ 2,215,371	\$ 2,014,241	\$ 1,738,586	\$ 3,283,000	\$ 3,506,609	\$ 3,687,350	\$ 404,350 12.3%
Fines & Forfeitures	276,195	284,033	269,637	282,000	277,000	322,000	40,000 14.2%
Grants	12,529,569	13,114,404	13,228,224	11,857,414	12,654,542	11,317,015	(540,399) -4.6%
Licenses & Permits	1,018,020	1,100,755	929,754	658,000	632,100	808,600	150,600 22.9%
Other	853,423	1,575,389	1,554,053	715,475	1,590,147	496,990	(218,485) -30.5%
Interfund Transfers	397,208	548,588	581,969	315,000	295,000	315,000	- 0.0%
Fund Balance	11,090,413	11,939,217	13,878,788	15,721,924	15,167,424	12,236,631	(3,485,293) -22.2%
Sub-total	\$ 28,380,199	\$ 30,576,627	\$ 32,181,011	\$ 32,832,813	\$ 34,122,822	\$ 29,183,586	\$ (3,649,227) -11.1%
Appropriations							
Personal Services	\$ 22,360,412	\$ 24,251,564	\$ 26,045,694	\$ 36,026,786	\$ 35,833,790	\$ 37,333,374	\$ 1,306,588 3.6%
Operating Expenses	9,240,453	11,536,670	11,450,091	18,159,830	20,093,466	17,825,282	(334,548) -1.8%
Capital Outlay	24,808	910,504	596,889	261,303	754,163	100,000	(161,303) -61.7%
Grants and Aids	4,013,588	3,881,697	5,032,482	5,328,908	5,510,433	5,246,994	(81,914) -1.5%
Transfers	3,077,544	1,523,261	1,782,576	2,239,980	2,239,979	1,498,181	(741,799) -33.1%
Reserves	-	-	-	13,873,843	-	11,039,459	(2,834,384) -20.4%
Sub-total	\$ 38,716,805	\$ 42,103,696	\$ 44,907,732	\$ 75,890,650	\$ 64,431,831	\$ 73,043,290	\$ (2,847,360) -3.8%
Ad Valorem Funding	\$ 22,275,821	\$ 25,405,855	\$ 27,406,570	\$ 43,057,837	\$ 42,545,640	\$ 43,859,704	\$ 801,867 1.9%
Positions	268	271	273	349 *	349	349	- 0.0%

* Public Safety adopted 276 positions in FY 2026. Due to re-organizations, 28 positions were moved to the Office of Emergency Management, 11 Criminal Justice Commission positions were added, 93 Electronic Systems Services positions were added, one position was moved to County Administration, and two grant-funded positions were deleted.

**Youth Services
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Revenues								
Charges for Services	\$ 16,888	\$ 10,200	\$ 13,900	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
Fines & Forfeitures	2,918	9,794	15,948	3,000	7,000	5,000	2,000	66.7%
Other	40,344	40,355	78,329	7,149	11,414	9,049	1,900	26.6%
Interfund Transfers	236,040	248,869	234,630	240,000	220,000	240,000	-	0.0%
Fund Balance	42,968	42,609	48,397	113,665	113,867	118,039	4,374	3.8%
Sub-total	<u>\$ 339,158</u>	<u>\$ 351,827</u>	<u>\$ 391,204</u>	<u>\$ 378,814</u>	<u>\$ 367,281</u>	<u>\$ 387,088</u>	<u>\$ 8,274</u>	<u>2.2%</u>
Appropriations								
Personal Services	\$ 7,363,842	\$ 7,781,882	\$ 8,123,578	\$ 9,894,955	\$ 8,920,882	\$ 9,808,800	\$ (86,155)	-0.9%
Operating Expenses	1,189,099	1,273,630	1,169,861	1,634,208	1,427,014	1,424,501	(209,707)	-12.8%
Capital Outlay	-	-	34,601	-	-	-	-	0.0%
Grants and Aids	1,411,015	1,443,673	1,321,826	1,321,826	1,321,826	1,321,826	-	0.0%
Reserves	-	-	-	64,882	-	67,984	3,102	4.8%
Sub-total	<u>\$ 9,963,956</u>	<u>\$ 10,499,185</u>	<u>\$ 10,649,866</u>	<u>\$ 12,915,871</u>	<u>\$ 11,669,722</u>	<u>\$ 12,623,111</u>	<u>\$ (292,760)</u>	<u>-2.3%</u>
Ad Valorem Funding	<u>\$ 9,667,408</u>	<u>\$ 10,195,755</u>	<u>\$ 10,372,529</u>	<u>\$ 12,537,057</u>	<u>\$ 11,420,480</u>	<u>\$ 12,236,023</u>	<u>\$ (301,034)</u>	<u>-2.4%</u>
Positions	91	91	91	91	90	89	(2)	-2.2%

**Airports
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Revenues								
Charges for Services	\$ 87,357,996	\$ 92,637,779	\$ 91,842,063	\$ 96,506,633	\$ 98,256,583	\$ 107,132,148	\$ 10,625,515	11.0%
Grants	11,791,979	14,938,323	12,361,462	-	-	-	-	0.0%
Licenses & Permits	67,893	78,893	79,089	92,175	92,175	93,675	1,500	1.6%
Other	6,936,266	7,250,700	6,597,764	1,801,881	3,261,040	1,107,400	(694,481)	-38.5%
Interfund Transfers	624,004	1,971,045	13,335,805	1,960,500	1,960,500	1,282,800	(677,700)	-34.6%
Fund Balance	67,846,168	73,440,275	86,329,798	57,814,544	71,921,746	35,954,162	(21,860,382)	-37.8%
Sub-total	\$ 174,624,306	\$ 190,317,015	\$ 210,545,981	\$ 158,175,733	\$ 175,492,044	\$ 145,570,185	\$ (12,605,548)	-8.0%
Appropriations								
Personal Services	\$ 17,513,407	\$ 17,002,604	\$ 18,517,137	\$ 20,762,169	\$ 19,994,239	\$ 22,914,280	\$ 2,152,111	10.4%
Operating Expenses	44,431,553	46,883,314	50,720,478	69,522,365	66,700,220	72,854,165	3,331,800	4.8%
Charge Offs	(278,510)	(284,048)	(188,918)	(240,000)	(240,000)	(240,000)	-	0.0%
Grants & Aids	-	2,964,535	-	-	-	-	-	0.0%
Transfers	40,137,775	36,205,610	67,147,271	45,183,049	53,083,423	45,258,561	75,512	0.2%
Reserves	-	-	-	22,948,150	-	4,783,179	(18,164,971)	-79.2%
Sub-total	\$ 101,804,225	\$ 102,772,015	\$ 136,195,968	\$ 158,175,733	\$ 139,537,882	\$ 145,570,185	\$ (12,605,548)	-8.0%
Ad Valorem Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Positions	168	174	177	183	183	188	5	2.7%

**Fleet
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed	
							Change to Budget Amount	%
Revenues								
Other	\$ 49,307,653	\$ 49,160,567	\$ 48,282,575	\$ 53,719,366	\$ 52,312,650	\$ 53,688,049	\$ (31,317)	-0.1%
Fund Balance	44,354,742	47,570,200	57,856,372	61,519,138	61,033,417	38,421,614	(23,097,524)	-37.5%
Sub-total	<u>\$ 93,662,395</u>	<u>\$ 96,730,767</u>	<u>\$ 106,138,947</u>	<u>\$ 115,238,504</u>	<u>\$ 113,346,067</u>	<u>\$ 92,109,663</u>	<u>\$ (23,128,841)</u>	<u>-20.1%</u>
Appropriations								
Personal Services	\$ 5,837,858	\$ 6,096,159	\$ 6,636,545	\$ 7,314,413	\$ 7,398,821	\$ 7,985,009	\$ 670,596	9.2%
Operating Expenses	19,392,076	20,926,777	18,692,518	23,392,304	21,396,279	21,158,301	(2,234,003)	-9.6%
Capital Outlay	14,849,944	12,674,188	17,631,339	43,887,647	43,592,309	24,263,669	(19,623,978)	-44.7%
Transfers	6,013,200	13,200	16,364	641,365	2,537,044	2,316,706	1,675,341	261.2%
Reserves	-	-	-	40,002,775	-	36,385,978	(3,616,797)	-9.0%
Others	-	-	1,885,000	-	-	-	-	0.0%
Sub-total	<u>\$ 46,093,078</u>	<u>\$ 39,710,324</u>	<u>\$ 44,861,766</u>	<u>\$ 115,238,504</u>	<u>\$ 74,924,453</u>	<u>\$ 92,109,663</u>	<u>\$ (23,128,841)</u>	<u>-20.1%</u>
Ad Valorem Funding	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>
Positions	59	62	64	64	64	64	-	0.0%

**PZB - Building Division
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed	
							Change to Budget Amount	%
Revenues								
Charges for Services	\$ 1,860,250	\$ 1,830,890	\$ 1,589,137	\$ 1,522,300	\$ 1,625,489	\$ 1,522,300	\$ -	0.0%
Fines & Forfeitures	8,304	13,134	2,000	20,000	10,000	20,000	-	0.0%
Grants	-	-	-	-	157,500	-	-	0.0%
Licenses & Permits	31,927,402	31,583,880	28,693,460	30,002,000	29,102,246	29,002,000	(1,000,000)	-3.3%
Other	1,632,334	2,572,998	1,921,343	(164,328)	1,507,744	(518,315)	(353,987)	215.4%
Interfund Transfers	2,000,000	4,000,000	-	-	-	5,531,279	5,531,279	100.0%
Fund Balance	36,974,502	39,882,222	45,089,208	41,061,495	44,534,515	36,809,172	(4,252,323)	-10.4%
Sub-total	\$ 74,402,792	\$ 79,883,124	\$ 77,295,148	\$ 72,441,467	\$ 76,937,494	\$ 72,366,436	\$ (75,031)	-0.1%
Appropriations								
Personal Services	\$ 15,658,370	\$ 16,250,495	\$ 17,305,975	\$ 24,541,201	\$ 23,018,783	\$ 25,370,846	\$ 829,645	3.4%
Operating Expenses	7,443,324	7,912,730	8,984,245	17,404,693	10,849,504	17,759,232	354,539	2.0%
Capital Outlay	53,876	-	112,971	499,250	39,196	499,250	-	0.0%
Transfers	10,432,400	9,532,400	5,036,819	4,736,820	4,742,275	42,275	(4,694,545)	-99.1%
Charge Off	932,600	1,098,291	1,320,623	1,478,564	1,478,564	1,926,825	448,261	30.3%
Reserves	-	-	-	23,780,939	-	26,768,008	2,987,069	12.6%
Sub-total	\$ 34,520,570	\$ 34,793,916	\$ 32,760,633	\$ 72,441,467	\$ 40,128,322	\$ 72,366,436	\$ (75,031)	-0.1%
Ad Valorem Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Positions	229	229	229	229	229	229	-	0.0%

**Risk Management
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Revenues								
Charges for Services	\$ 348	\$ 533	\$ 247	\$ -	\$ -	\$ -	\$ -	0.0%
Other	116,573,936	125,656,340	122,301,651	119,905,798	124,391,733	125,291,233	5,385,435	4.5%
Fund Balance	46,933,475	67,469,255	82,316,717	79,385,286	81,673,099	70,472,869	(8,912,417)	-11.2%
Sub-total	<u>\$ 163,507,759</u>	<u>\$ 193,126,128</u>	<u>\$ 204,618,615</u>	<u>\$ 199,291,084</u>	<u>\$ 206,064,832</u>	<u>\$ 195,764,102</u>	<u>\$ (3,526,982)</u>	<u>-1.8%</u>
Appropriations								
Personal Services	\$ 3,248,098	\$ 3,568,848	\$ 3,695,417	\$ 3,952,783	\$ 4,047,432	\$ 4,312,858	\$ 360,075	9.1%
Operating Expenses	99,219,812	107,689,978	119,701,647	129,872,311	132,062,911	143,490,672	13,618,361	10.5%
Reserves	-	-	-	65,967,732	-	47,960,572	(18,007,160)	-27.3%
Sub-total	<u>\$ 102,467,910</u>	<u>\$ 111,258,826</u>	<u>\$ 123,397,064</u>	<u>\$ 199,792,826</u>	<u>\$ 136,110,343</u>	<u>\$ 195,764,102</u>	<u>\$ (4,028,724)</u>	<u>-2.0%</u>
Ad Valorem Funding	<u>\$ 6,433,000</u>	<u>\$ 453,014</u>	<u>\$ 453,755</u>	<u>\$ 501,742</u>	<u>\$ 518,380</u>	<u>\$ -</u>	<u>\$ (501,742)</u>	<u>-100.0%</u>
Positions	30	30	30	30	31	31	1	3.3%

**Tourist Development Council
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed		
							Change to Budget Amount	%	
Revenues									
Charges for Services	\$ 7,103,071	\$ 8,312,429	\$ 9,950,887	\$ 6,799,700	\$ 6,799,700	\$ 7,900,000	\$ 1,100,300	16.2%	
Tourist Development Taxes	84,190,398	86,719,297	93,530,930	89,338,219	95,401,549	96,355,566	7,017,347	7.9%	
Other	3,038,550	3,803,588	4,064,458	(1,519,895)	3,913,275	(1,805,128)	(285,233)	-18.8%	
Interfund Transfers	-	-	7,000,000	1,153,998	-	-	(1,153,998)	-100.0%	
Fund Balance	59,284,556	73,764,194	88,420,407	98,983,030	118,077,305	130,588,740	31,605,710	31.9%	
Sub-total	\$ 153,616,575	\$ 172,599,508	\$ 202,966,682	\$ 194,755,052	\$ 224,191,829	\$ 233,039,178	\$ 38,284,126	19.7%	
Appropriations									
Personal Services	\$ 410,220	\$ 567,543	\$ 661,063	\$ 694,760	\$ 691,879	\$ 726,352	\$ 31,592	4.5%	
Operating Expenses	42,490,044	46,513,801	49,246,307	54,042,102	53,781,527	56,094,405	2,052,303	3.8%	
Grants and Aids	6,021,325	8,761,497	8,239,086	8,977,186	8,977,186	8,677,186	(300,000)	-3.3%	
Transfers	30,930,792	28,336,260	26,742,923	29,324,512	30,152,497	30,457,501	1,132,989	3.9%	
Reserves	-	-	-	101,716,492	-	137,083,734	35,367,242	34.8%	
Sub-total	\$ 79,852,381	\$ 84,179,101	\$ 84,889,379	\$ 194,755,052	\$ 93,603,089	\$ 233,039,178	\$ 38,284,126	19.7%	
Ad Valorem Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Positions	5	5	5	5	5	5	-	0.0%	

**Water Utilities
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Revenues								
Charges for Services	\$ 7,440	\$ 258,079	\$ 4,777	\$ -	\$ -	\$ -	\$ -	0.0%
Grants	87,745	231,573	-	-	-	-	-	0.0%
Interfund Transfers	216,805,321	226,656,000	235,581,000	237,710,755	227,538,679	228,934,057	(8,776,698)	-3.7%
Other	14,708,768	26,009,887	15,872,637	-	-	-	-	0.0%
Fund Balance	7,369,809	9,694,107	4,965,530	6,186,093	3,918,053	8,385,390	2,199,297	35.6%
Sub-total	<u>\$ 238,979,083</u>	<u>\$ 262,849,646</u>	<u>\$ 256,423,944</u>	<u>\$ 243,896,848</u>	<u>\$ 231,456,732</u>	<u>\$ 237,319,447</u>	<u>\$ (6,577,401)</u>	<u>-2.7%</u>
Appropriations								
Personal Services	\$ 61,599,304	\$ 54,387,928	\$ 58,314,168	\$ 77,074,080	\$ 73,236,721	\$ 76,485,154	\$ (588,926)	-0.8%
Operating Expenses	120,453,200	117,618,501	124,602,285	152,922,679	143,311,230	146,160,037	(6,762,642)	-4.4%
Capital Outlay	2,260,076	5,459,550	1,726,445	7,761,002	6,401,000	6,601,400	(1,159,602)	-14.9%
Charge Offs	(5,925,905)	(6,133,731)	(6,322,849)	1	-	1	-	0.0%
Transfers	2,215,021	94,500	124,436	124,436	122,391	122,391	(2,045)	-1.6%
Reserves	-	-	-	6,014,650	-	7,950,464	1,935,814	32.2%
Sub-total	<u>\$ 180,601,696</u>	<u>\$ 171,426,748</u>	<u>\$ 178,444,485</u>	<u>\$ 243,896,848</u>	<u>\$ 223,071,342</u>	<u>\$ 237,319,447</u>	<u>\$ (6,577,401)</u>	<u>-2.7%</u>
Ad Valorem Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Positions	632	636	643	645	644	644	(1)	-0.2%

**County Library
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Revenues								
Charges for Services	\$ 5,239	\$ 12,874	\$ 11,006	\$ 10,000	\$ 9,984	\$ 10,000	\$ -	0.0%
Fines & Forfeitures	58,343	47,157	52,599	45,000	51,104	50,000	5,000	11.1%
Grants	889,752	759,295	762,354	759,643	736,751	737,249	(22,394)	-2.9%
Licenses & Permits	83,135	67,720	60,795	65,000	59,580	60,000	(5,000)	-7.7%
Other	1,977,931	2,682,730	2,239,919	(4,033,382)	1,936,788	(4,148,572)	(115,190)	-2.9%
Fund Balance	21,861,795	27,663,630	34,181,338	24,745,185	32,777,017	29,010,860	4,265,675	17.2%
Sub-total	\$ 24,876,195	\$ 31,233,406	\$ 37,308,011	\$ 21,591,446	\$ 35,571,224	\$ 25,719,537	\$ 4,128,091	19.1%
Appropriations								
Personal Services	\$ 32,215,263	\$ 34,699,154	\$ 38,558,025	\$ 45,278,747	\$ 43,018,175	\$ 46,248,606	\$ 969,859	2.1%
Operating Expenses	19,235,056	20,248,802	20,448,902	26,274,680	23,759,475	26,457,865	183,185	0.7%
Capital Outlay	3,479,149	3,388,424	3,097,879	4,730,000	4,170,000	4,385,000	(345,000)	-7.3%
Transfers	13,213,800	19,513,800	31,016,705	31,066,706	31,066,024	36,566,024	5,499,318	17.7%
Reserves	-	-	-	13,671,845	-	12,744,886	(926,959)	-6.8%
Sub-total	\$ 68,143,268	\$ 77,850,180	\$ 93,121,511	\$ 121,021,978	\$ 102,013,674	\$ 126,402,381	\$ 5,380,403	4.4%
Ad Valorem Funding	\$ 70,930,705	\$ 80,798,111	\$ 88,590,517	\$ 99,430,532	\$ 95,453,310	\$ 100,682,844	\$ 1,252,312	1.3%
Positions	464	468	469	472	472	472	-	0.0%

**Fire Rescue
Budget Summary**

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026	FY 2026	FY 2027	2026-2027 Proposed	
	Actual	Actual	Actual	Budget **	Estimate	Proposed Budget **	Amount	%	
Revenues									
Charges for Services	\$ 60,121,926	\$ 67,969,741	\$ 62,249,416	\$ 67,094,125	\$ 67,277,109	\$ 69,737,949	\$ 2,643,824	3.9%	
Grants	3,368,646	3,357,010	5,532,033	5,013,738	5,348,488	534,360	(4,479,378)	-89.3%	
Licenses & Permits	27,446	25,477	27,574	20,500	22,000	20,500	-	0.0%	
Other	13,812,881	18,381,840	18,787,229	(20,945,682)	18,071,264	(20,917,159)	28,523	0.1%	
Interfund Transfers	930,922	456,757	482,479	1,205,631	1,500,969	466,825	(738,806)	-61.3%	
Fund Balance	140,490,440	167,768,223	230,456,999	232,530,245	271,135,346	260,396,082	27,865,837	12.0%	
Sub-total	\$ 218,752,261	\$ 257,959,048	\$ 317,535,730	\$ 284,918,557	\$ 363,355,176	\$ 310,238,557	\$ 25,320,000	8.9%	
Appropriations									
Personal Services	\$ 327,182,747	\$ 355,270,022	\$ 380,821,571	\$ 450,308,624	\$ 424,953,039	\$ 506,969,012	\$ 56,660,388	12.6%	
Operating Expenses	55,050,222	53,158,681	57,358,107	74,420,075	64,788,801	75,527,873	1,107,798	1.5%	
Capital Outlay	11,698,373	7,195,087	11,058,783	69,095,439	69,004,542	32,660,526	(36,434,913)	-52.7%	
Grants and Aids	2,737,080	3,032,066	3,295,780	3,776,715	3,775,340	4,873,169	1,096,454	29.0%	
Transfers	34,405,200	38,755,200	61,802,180	56,131,489	56,182,968	55,521,512	(609,977)	-1.1%	
Reserves	-	-	-	166,913,738	-	172,398,361	5,484,623	3.3%	
Sub-total	\$ 431,073,622	\$ 457,411,056	\$ 514,336,421	\$ 820,646,080	\$ 618,704,690	\$ 847,950,453	\$ 27,304,373	3.3%	
Ad Valorem Funding*	\$ 380,089,585	\$ 429,909,006	\$ 467,936,037	\$ 535,727,523	\$ 515,745,596	\$ 537,711,896	\$ 1,984,373	0.4%	
Positions	1,801	1,855	1,882	2,102 ***	2,102	2,231	129	6.5%	

* Ad Valorem Funding includes both Countywide and Fire Rescue Ad Valorem Funding.

Fire Rescue	\$ 369,281,533	\$ 418,709,029	\$ 456,114,371	\$ 513,145,747	\$ 492,619,917	\$ 511,687,169	\$ (1,458,578)
Countywide	\$ 10,808,052	\$ 11,199,977	\$ 11,821,666	\$ 22,581,776	\$ 23,125,679	\$ 26,024,727	\$ 3,442,951

** This differs from the Summary of Department Revenues and Expenses as this report excludes Fire Rescue intrafund transfers.

*** Ocean Rescue was reorganized from Parks and Recreation to Fire Rescue. Therefore, 76 Ocean Rescue positions were added to Fire Rescue and one position was moved from Fire Rescue to the County Attorney's Office.

**Commission on Ethics
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Appropriations								
Personal Services	\$ 740,522	\$ 1,012,893	\$ 1,013,421	\$ 1,069,999	\$ 1,069,997	\$ 1,108,336	\$ 38,337	3.6%
Operating Expenses	35,114	33,654	24,923	33,725	33,725	33,725	-	0.0%
Sub-total	<u>\$ 775,636</u>	<u>\$ 1,046,547</u>	<u>\$ 1,038,344</u>	<u>\$ 1,103,724</u>	<u>\$ 1,103,722</u>	<u>\$ 1,142,061</u>	<u>\$ 38,337</u>	<u>3.5%</u>
Ad Valorem Funding	<u>\$ 775,636</u>	<u>\$ 1,046,547</u>	<u>\$ 1,038,344</u>	<u>\$ 1,103,724</u>	<u>\$ 1,103,722</u>	<u>\$ 1,142,061</u>	<u>\$ 38,337</u>	<u>3.5%</u>
Positions	12	13	12	12	18	18	6	50.0%

**Community Based Agencies
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed	
							Change to Budget Amount	%
Revenues								
Other	\$ 486,412	\$ 470,358	\$ 833,333	\$ 739,613	\$ 1,022,023	\$ 2,295,535	\$ 1,555,922	210.4%
Sub-total	\$ 486,412	\$ 470,358	\$ 833,333	\$ 739,613	\$ 1,022,023	\$ 2,295,535	\$ 1,555,922	210.4%
Appropriations								
Personal Services	\$ -	\$ 236,765	\$ 236,765	\$ 236,765	\$ 236,765	\$ -	\$ (236,765)	-100.0%
Operating Expenses	692,821	696,172	782,113	825,710	565,710	705,710	(120,000)	-14.5%
Grants and Aids	3,711,453	3,652,355	4,807,213	5,539,204	6,145,636	6,489,665	950,461	17.2%
Sub-total	\$ 4,404,274	\$ 4,585,292	\$ 5,826,091	\$ 6,601,679	\$ 6,948,111	\$ 7,195,375	\$ 593,696	9.0%
Ad Valorem Funding	\$ 4,154,626	\$ 4,114,934	\$ 4,992,758	\$ 5,862,066	\$ 5,926,088	\$ 4,899,840	\$ (962,226)	-16.4%
Positions	-	-	-	-	-	-	-	0.0%

**Financially Assisted Agencies
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Revenues								
Other	\$ 1,854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Sub-total	\$ 1,854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Appropriations								
Grants and Aids	\$ 12,976,823	\$ 13,004,646	\$ 14,166,479	\$ 14,214,233	\$ 14,214,233	\$ 13,504,233	(710,000)	-5.0%
Sub-total	\$ 12,976,823	\$ 13,004,646	\$ 14,166,479	\$ 14,214,233	\$ 14,214,233	\$ 13,504,233	\$ (710,000)	-5.0%
Ad Valorem Funding	\$ 4,154,626	\$ 4,114,934	\$ 4,992,758	\$ 14,214,233	\$ 14,214,233	\$ 13,504,233	\$ (710,000)	-5.0%
Positions	-	-	-	-	-	-	-	0.0%

**General Government
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed	
							Amount	%
Revenues								
Grants	\$ 329,189	\$ 87,683,252	\$ 101,477,547	\$ -	\$ 4,506,257	\$ -	\$ -	0.0%
Interfund Transfers	1,548,684	-	-	-	-	-	-	0.0%
Other	124,521	482,337	807,149	100,000	10	100,000	-	0.0%
Fund Balance	-	-	4,519,845	-	-	-	-	0.0%
Sub-total	\$ 2,002,394	\$ 88,165,589	\$ 106,804,541	\$ 100,000	\$ 4,506,267	\$ 100,000	\$ -	0.0%
Appropriations								
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	0.0%
Grants and Aids	418,614	83,371,397	96,990,247	2,035,000	1,154,720	2,035,000	-	0.0%
Operating Expenses	24,757,449	22,795,541	27,128,447	26,585,011	24,228,514	26,643,117	58,106	0.2%
Personal Services	45,461	24,843	26,593	100,000	100,000	100,000	-	0.0%
Transfers	366,449	469,458	715,305	2,024,690	146,325	1,593,801	(430,889)	-21.3%
Sub-total	\$ 25,587,973	\$ 106,661,239	\$ 124,860,592	\$ 30,744,701	\$ 25,729,559	\$ 30,371,918	\$ (372,783)	-1.2%
Ad Valorem Funding	\$ 23,585,579	\$ 18,495,650	\$ 18,056,050	\$ 30,644,701	\$ 21,223,292	\$ 30,271,918	\$ (372,783)	-1.2%
Positions	-	-	-	-	-	-	-	0.0%

**Health Department
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Appropriations								
Grants and Aids	\$ 2,374,014	\$ 2,302,173	\$ 2,417,282	\$ 2,587,876	\$ 2,587,876	\$ 2,629,876	\$ 42,000	1.6%
Sub-total	\$ 2,374,014	\$ 2,302,173	\$ 2,417,282	\$ 2,587,876	\$ 2,587,876	\$ 2,629,876	\$ 42,000	1.6%
Ad Valorem Funding	\$ 2,374,014	\$ 2,302,173	\$ 2,417,282	\$ 2,587,876	\$ 2,587,876	\$ 2,629,876	\$ 42,000	1.6%
Positions	-	-	-	-	-	-	-	0.0%

**Office of the Inspector General
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed		
							Change to Budget Amount	%	
Revenues									
Charges for Services	\$ 164	\$ 560	\$ 125	\$ 3,000	\$ -	\$ 500	\$ (2,500)	-83.3%	
Inspector General Fee	873,664	1,006,034	1,198,601	1,242,156	1,219,714	1,200,742	(41,414)	-3.3%	
Other	(21,810)	(17,946)	-	-	-	-	-	0.0%	
Sub-total	\$ 852,018	\$ 988,648	\$ 1,198,726	\$ 1,245,156	\$ 1,219,714	\$ 1,201,242	\$ (43,914)	-3.5%	
Appropriations									
Personal Services	\$ 3,244,430	\$ 3,699,295	\$ 3,938,324	\$ 4,551,699	\$ 4,584,924	\$ 4,695,086	\$ 143,387	3.2%	
Operating Expenses	120,558	128,063	129,699	200,052	169,059	169,060	(30,992)	-15.5%	
Reserves	-	-	-	50,000	-	-	(50,000)	-100.0%	
Sub-total	\$ 3,364,988	\$ 3,827,358	\$ 4,068,023	\$ 4,801,751	\$ 4,753,983	\$ 4,864,146	\$ 62,395	1.3%	
Ad Valorem Funding	\$ 2,512,970	\$ 2,838,710	\$ 2,869,297	\$ 3,556,595	\$ 3,534,269	\$ 3,662,904	\$ 106,309	3.0%	
Positions	27	27	30	30	30	29	(1)	-3.3%	

**Other County Funded
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Revenues								
Other	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	0.0%
Sub-total	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	0.0%
Appropriations								
Grants & Aids	\$ 21,855,062	\$ 22,304,101	\$ 22,511,274	\$ 22,624,740	\$ 22,624,740	\$ 22,772,500	\$ 147,760	0.7%
Sub-total	\$ 21,855,062	\$ 22,304,101	\$ 22,511,274	\$ 22,624,740	\$ 22,624,740	\$ 22,772,500	\$ 147,760	0.7%
Ad Valorem Funding	\$ 21,705,062	\$ 22,154,101	\$ 22,361,274	\$ 22,624,740	\$ 22,624,740	\$ 22,772,500	\$ 147,760	0.7%
Positions	-	-	-	-	-	-	-	0.0%

**Value Adjustment Board
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Revenues								
Charges for Services	\$ 378,291	\$ 423,917	\$ 514,324	\$ 394,584	\$ 402,949	\$ 394,584	\$ -	0.0%
Sub-total	\$ 378,291	\$ 423,917	\$ 514,324	\$ 394,584	\$ 402,949	\$ 394,584	\$ -	0.0%
Appropriations								
Operating Expenses	\$ 931,955	\$ 1,087,494	\$ 1,102,220	\$ 1,494,750	\$ 1,386,277	\$ 1,748,349	253,599	17.0%
Sub-total	\$ 931,955	\$ 1,087,494	\$ 1,102,220	\$ 1,494,750	\$ 1,386,277	\$ 1,748,349	\$ 253,599	17.0%
Ad Valorem Funding	\$ 553,664	\$ 663,577	\$ 587,896	\$ 1,100,166	\$ 983,328	\$ 1,353,765	\$ 253,599	23.1%
Positions	-	-	-	-	-	-	-	0.0%

**Judicial
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Revenues								
Court Administration	\$ 354,214	\$ 322,917	\$ 333,708	\$ 316,195	\$ 311,827	\$ 324,000	\$ 7,805	2.5%
Law Library	296,154	296,474	278,096	293,550	279,296	293,835	285	0.1%
Court Related Information Technology	2,305,953	2,253,841	2,307,551	1,995,000	2,100,000	1,995,000	-	0.0%
Public Defender	-	-	-	-	8	-	-	0.0%
State Attorney's Office	17	2	1	-	-	-	-	0.0%
Sub-total	\$ 2,956,338	\$ 2,873,234	\$ 2,919,356	\$ 2,604,745	\$ 2,691,131	\$ 2,612,835	\$ 8,090	0.3%
Appropriations								
Court Administration	\$ 3,162,138	\$ 3,278,061	\$ 3,044,630	\$ 3,127,903	\$ 3,051,244	\$ 3,194,367	\$ 66,464	2.1%
Law Library	513,310	546,317	578,678	675,532	579,046	656,298	(19,234)	-2.8%
Court Related Information Technology	5,237,287	5,493,485	5,381,408	8,033,041	7,049,443	9,728,878	1,695,837	21.1%
Public Defender	264,462	257,947	284,788	240,289	240,289	233,524	(6,765)	-2.8%
State Attorney's Office	458,568	469,619	395,993	468,930	428,626	449,089	(19,841)	-4.2%
Sub-total	\$ 9,635,765	\$ 10,045,429	\$ 9,685,497	\$ 12,545,695	\$ 11,348,648	\$ 14,262,156	\$ 1,716,461	13.7%
Ad Valorem Funding								
	\$ 6,679,428	\$ 7,172,195	\$ 6,766,141	\$ 9,940,950	\$ 8,657,517	\$ 11,649,321	\$ 1,708,371	17.2%
Positions								
	41	42	42	44	44	45	1	2.3%

**Clerk of the Circuit Court & Comptroller
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Revenues								
Excess Fees	\$ 735,551	\$ 393,627	\$ 11,123	\$ -	\$ -	\$ -	\$ -	0.0%
Sub-total	<u>\$ 735,551</u>	<u>\$ 393,627</u>	<u>\$ 11,123</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>
Appropriations								
Operating	\$ -	\$ -	\$ -	\$ 660,025	\$ -	\$ 598,386	\$ (61,639)	-9.3%
Transfers	17,988,731	18,965,235	19,841,120	20,209,319	20,869,344	24,151,409	3,942,090	19.5%
Sub-total	<u>\$ 17,988,731</u>	<u>\$ 18,965,235</u>	<u>\$ 19,841,120</u>	<u>\$ 20,869,344</u>	<u>\$ 20,869,344</u>	<u>\$ 24,749,795</u>	<u>\$ 3,880,451</u>	<u>18.6%</u>
Ad Valorem Funding	<u>\$ 17,253,180</u>	<u>\$ 18,571,608</u>	<u>\$ 19,829,997</u>	<u>\$ 20,869,344</u>	<u>\$ 20,869,344</u>	<u>\$ 24,749,795</u>	<u>\$ 3,880,451</u>	<u>18.6%</u>
Positions	150	150	154	154	154	149	(5)	-3.2%

**Property Appraiser
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Appropriations								
Postage	\$ 315,829	\$ 346,966	\$ 370,314	\$ 450,000	\$ 450,000	\$ 450,000	\$ -	0.0%
Property Appraiser Commission	22,823,990	24,217,268	25,400,631	25,688,350	25,688,350	26,862,230	1,173,880	4.6%
Refund - Commission	(2,183,299)	(1,957,413)	(1,827,955)	(1,000,000)	(1,000,000)	(1,000,000)	-	0.0%
Sub-total	<u>\$ 20,956,520</u>	<u>\$ 22,606,821</u>	<u>\$ 23,942,990</u>	<u>\$ 25,138,350</u>	<u>\$ 25,138,350</u>	<u>\$ 26,312,230</u>	<u>\$ 1,173,880</u>	<u>4.7%</u>
Ad Valorem Funding	<u>\$ 20,956,520</u>	<u>\$ 22,606,821</u>	<u>\$ 23,942,990</u>	<u>\$ 25,138,350</u>	<u>\$ 25,138,350</u>	<u>\$ 26,312,230</u>	<u>\$ 1,173,880</u>	<u>4.7%</u>
Positions	235	233	230	228	228	222	(6)	-2.6%

**Sheriff
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Revenues								
Excess Fees (Net of Carryforward)	\$ 6,045,526	\$ 490,018	\$ 7,383,637	\$ -	\$ -	\$ -	\$ -	0.0%
Charges for Services	9,827,996	10,256,660	10,804,707	11,076,284	11,076,284	11,659,885	583,601	5.3%
Fines & Forfeitures	114,015	118,402	126,207	127,500	127,500	120,000	(7,500)	-5.9%
Other	5,123	6,753	5,818	-	-	-	-	0.0%
Interfund Transfers	95,057,943	99,196,666	94,733,440	95,145,675	98,451,518	100,428,775	5,283,100	5.6%
Sub-total	\$ 111,050,603	\$ 110,068,499	\$ 113,053,809	\$ 106,349,459	\$ 109,655,302	\$ 112,208,660	\$ 5,859,201	5.5%
Appropriations								
Transfers	\$ 835,732,843	\$ 901,992,458	\$ 1,004,609,825	\$ 1,084,345,535	\$ 1,097,651,378	\$ 1,183,448,560	\$ 99,103,025	9.1%
Transfer to Sheriff*	\$ 835,732,843	\$ 901,992,458	\$ 1,004,609,825	\$ 1,084,345,535	\$ 1,097,651,378	\$ 1,183,448,560	\$ 99,103,025	9.1%
Ad Valorem Funding	\$ 724,682,240	\$ 791,923,959	\$ 891,556,016	\$ 977,996,076	\$ 987,996,076	\$ 1,071,239,900	\$ 93,243,824	9.5%
Positions	4,438	4,489	4,524	4,563	4,580	4,607	44	1.0%

*FY 2026 budget includes carryforward of \$8,549,617

**Supervisor of Elections
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Revenues								
Excess Fees	\$ 2,592,064	\$ 6,432,201	\$ 3,531,633	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ -	0.0%
Interfund Transfers	-	1,179,570	-	-	-	-	-	0.0%
Sub-total	<u>\$ 2,592,064</u>	<u>\$ 7,611,771</u>	<u>\$ 3,531,633</u>	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>	<u>\$ -</u>	<u>0.0%</u>
Appropriations								
Transfers	\$ 21,840,966	\$ 34,785,958	\$ 27,568,982	\$ 32,571,090	\$ 34,038,133	\$ 33,254,402	\$ 683,312	2.1%
Sub-total	<u>\$ 21,840,966</u>	<u>\$ 34,785,958</u>	<u>\$ 27,568,982</u>	<u>\$ 32,571,090</u>	<u>\$ 34,038,133</u>	<u>\$ 33,254,402</u>	<u>\$ 683,312</u>	<u>2.1%</u>
Ad Valorem Funding	<u>\$ 19,248,902</u>	<u>\$ 27,174,187</u>	<u>\$ 24,037,349</u>	<u>\$ 31,071,090</u>	<u>\$ 32,538,133</u>	<u>\$ 31,754,402</u>	<u>\$ 683,312</u>	<u>2.2%</u>
Positions	73	83	84	86	86	91	5	5.8%

* Supervisor of Elections budget fluctuates due to election cycles.

**Tax Collector
Budget Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed Budget	2026-2027 Proposed Change to Budget Amount	%
Appropriations								
Postage	\$ 103,716	\$ 111,707	\$ 124,497	\$ 135,000	\$ 135,000	\$ 135,000	\$ -	0.0%
Tax Collector Commission	58,323,534	65,335,485	69,666,233	74,497,377	74,497,377	78,967,220	4,469,843	6.0%
Refund - Commission	(39,295,449)	(51,559,568)	(57,011,064)	(49,343,242)	(49,343,242)	(53,034,679)	(3,691,437)	-7.5%
Sub-total	\$ 19,131,801	\$ 13,887,624	\$ 12,779,666	\$ 25,289,135	\$ 25,289,135	\$ 26,067,541	\$ 778,406	3.1%
Ad Valorem Funding	\$ 19,131,801	\$ 13,887,624	\$ 12,779,666	\$ 25,289,135	\$ 25,289,135	\$ 26,067,541	\$ 778,406	3.1%
Positions	350	361	358	358	358	358	-	0.0%

* Tax Collector budget is estimated and due on August 1st, 2026.