## Interoffice Communication

**TO:** Sara Baxter, Mayor and
Members of the Board of County Commissioners

**THRU:** Joseph Abruzzo, County Administrator

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

**DATE:** August 27, 2026

**SUBJECT:** **First Public Hearing – FY 2027 Budget**

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Attached is the agenda package for the First Public Hearing on the FY 2027 Budget. Please bring it with you to the meeting on September 3rd at 5:05 p.m. This package includes the Script, Summary Information, Public Hearing Documents, and additional backup/justification. The budget is balanced at the proposed rate of 4.5000 mills.

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

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

# Palm Beach County
# Board of County Commissioners
# 1st Public Hearing Script
# September 3, 2026

| | |
|---|---|
| **Mayor** | **(Roll Call)**<br>**(Prayer)**<br>**(Pledge of Allegiance)** |
| | |
| **BCC** | **Motion to adopt agenda** |
| | |
| **BCC** | **Motion to receive and file proof of publication** |
| | |
| **Mayor** | **Under TRIM, we are first required to read into the record the percentage increase in millage over rolled-back rate and specific purposes for ad valorem tax increase. Mr. Abruzzo** |
| | |
| **County Administrator** | **Page 3**<br>**In accordance with the Truth in Millage (TRIM) Bill, the Board of County Commissioners shall hold hearings on the tentative budget and proposed millage rates. As stipulated in the TRIM bill, the first substantive issue to discuss shall be the percentage increase in the millage over the rolled-back rate necessary to fund the budget, if any, and the specific purpose for which ad valorem tax revenues are being increased.**<br><br>**Page 4**<br>· **Palm Beach County Countywide proposed millage rate of 4.5000 is 5.44% over the rolled-back rate – this requires a supermajority vote**<br><br>· **Palm Beach County Library District proposed millage rate of 0.5491 is 5.33% over the rolled-back rate – this requires a supermajority vote**<br><br>· **Palm Beach County Fire Rescue MSTU proposed millage rate of 3.4581 is 5.25% over the rolled-back rate – this requires a supermajority vote**<br><br>· **Palm Beach County Aggregate proposed millage rate of 6.1889 is 3.88% over the rolled-back rate**<br><br>· **Palm Beach County Countywide voted debt millage rate is 0.0210**<br><br>**(Read page 5)** |
| | |
| **County Administrator** | **Page 6 contains the budget briefing and highlights that includes proposed transfers and amendments to the FY 2027 tentative budget. Pages 7-8 contain a summary of the proposed transfers and amendments. The transfers and amendments do not result in increased property taxes.** |
| | |
| **Mayor** | **The next order of business is to accept public comments on the Total Countywide Funds Budget, Dependent District Budgets, and Proposed Budget Amendments.** |
| | |

| | |
|---|---|
| | Public comments |
| | |
| Mayor | Return to the Board for discussion on Countywide Funds and proposed Countywide millage rate. |
| | |
| BCC | Motion to approve certain budget transfers and amendments for those Countywide Funds, as more specifically set forth on pages 9-21 of the September 3, 2026 public hearing budget document, such transfers and amendments totaling $94,215,736. |
| | |
| BCC | Motion to adopt Palm Beach County Countywide tentative millage of 4.5000, which is 5.44% over the rolled-back rate of 4.2678 and the Countywide voted debt millage rate of 0.0210. |
| | |
| BCC | Motion to adopt Palm Beach County Countywide tentative budgets of $8,263,837,552. |
| | |
| Mayor | Return to the Board for discussion on the Library District |
| | |
| BCC | Motion to adopt Palm Beach County Library District tentative millage of 0.5491, which is 5.33% over the rolled-back rate of 0.5213. |
| | |
| BCC | Motion to adopt Palm Beach County Library District tentative budgets of $326,174,281. |
| | |
| Mayor | Return to the Board for discussion on the Municipal Service Taxing District (MSTD) |
| | |
| BCC | Motion to adopt Palm Beach County MSTD tentative budget of $133,792,313. |
| | |
| Mayor | Return to the Board for discussion on the Fire Rescue MSTU |
| | |
| BCC | Motion to adopt Palm Beach County Fire Rescue MSTU tentative millage of 3.4581, which is 5.25% over the rolled-back rate of 3.2856. |
| | |
| BCC | Motion to adopt Palm Beach County Fire Rescue MSTU tentative budgets of $1,217,419,093. |
| | |
| Mayor | Return to the Board for discussion on the MSTU Unincorporated Improvement Fund |
| | |
| BCC | Motion to adopt Palm Beach County MSTU Unincorporated Improvement Fund budget of $18,505,489. |
| | |
| Mayor | Adoption of the tentative aggregate millage rate |
| | |
| BCC | Motion to adopt Palm Beach County tentative aggregate millage of 6.1889, which is 3.88% over the rolled-back rate of 5.9577. |
| | |
| BCC | Motion to adjourn |
| | |

## Palm Beach County Board of County Commissioners

### Public Hearing Agenda
### Palm Beach County Robert Weisman Governmental Center
### Jane M. Thompson Memorial Chambers
### September 3, 2026 - 5:05 P.M.



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

# BUDGET SUMMARY TOTAL COMPARISON
# FY 2026 Adopted to FY 2027 Tentative Budget

**What is the Budget?**

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

**Total Budget**

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

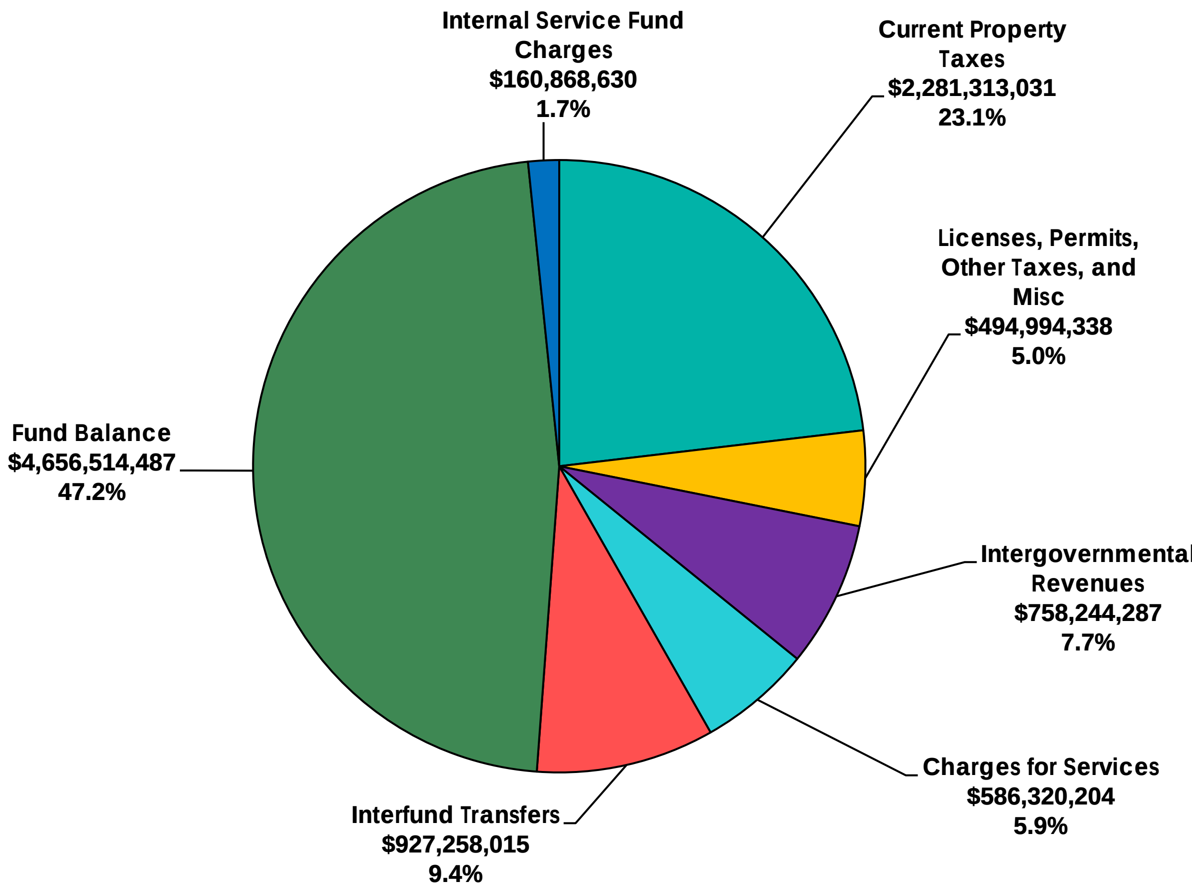
**Net Budget**

The Net Budget subtracts Internal Service Charges, transfers of money from one fund to another (Interfund Transfers), and payments from one department to another for services rendered from the total Gross Budget. These reductions from the total Gross Budget are considered double-counted because they do not represent money coming into the County budget as revenue or leaving the County budget as 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 Tentative Budget |
|---|---|---|
| Total Budget | $9,606,627,411 | $9,865,512,992 |
| Less: Internal Service Charges | ($158,613,817) | ($160,868,630) |
| Interfund Transfers | ($968,010,758) | ($927,258,015) |
| Interdepartmental Charges | ($27,936,237) | ($27,755,784) |
| **Net Budget** | **$8,452,066,599** | **$8,749,630,563** |
| Budgeted Reserves | $2,021,242,270 | $2,040,873,779 |
| Budgeted Expenditures | $6,430,824,329 | $6,708,756,784 |
| **Net Budget** | **$8,452,066,599** | **$8,749,630,563** |

## Sources of Funds by Category

Total of All Funds **$9,865,512,992**




County revenues come from many sources, of which Property Taxes represent only 23.1% of the total. Property Taxes represent 43.8% 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.

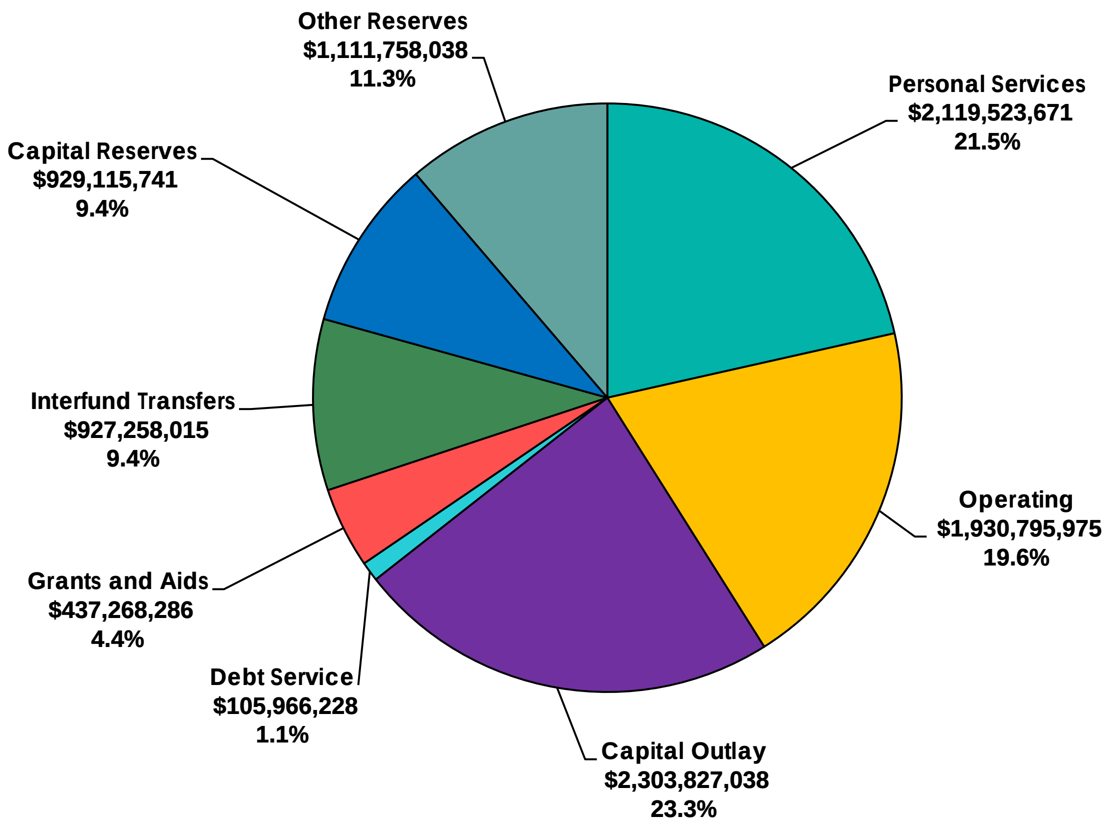
**Interfund Transfers** occur between funds. A transfer out of one fund is reflected as an expense, while the offsetting transfer into another fund appears as revenue.

**Fund Balances** represent carryover funds from the prior fiscal year and is 47.2% 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 **$9,865,512,992**




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.

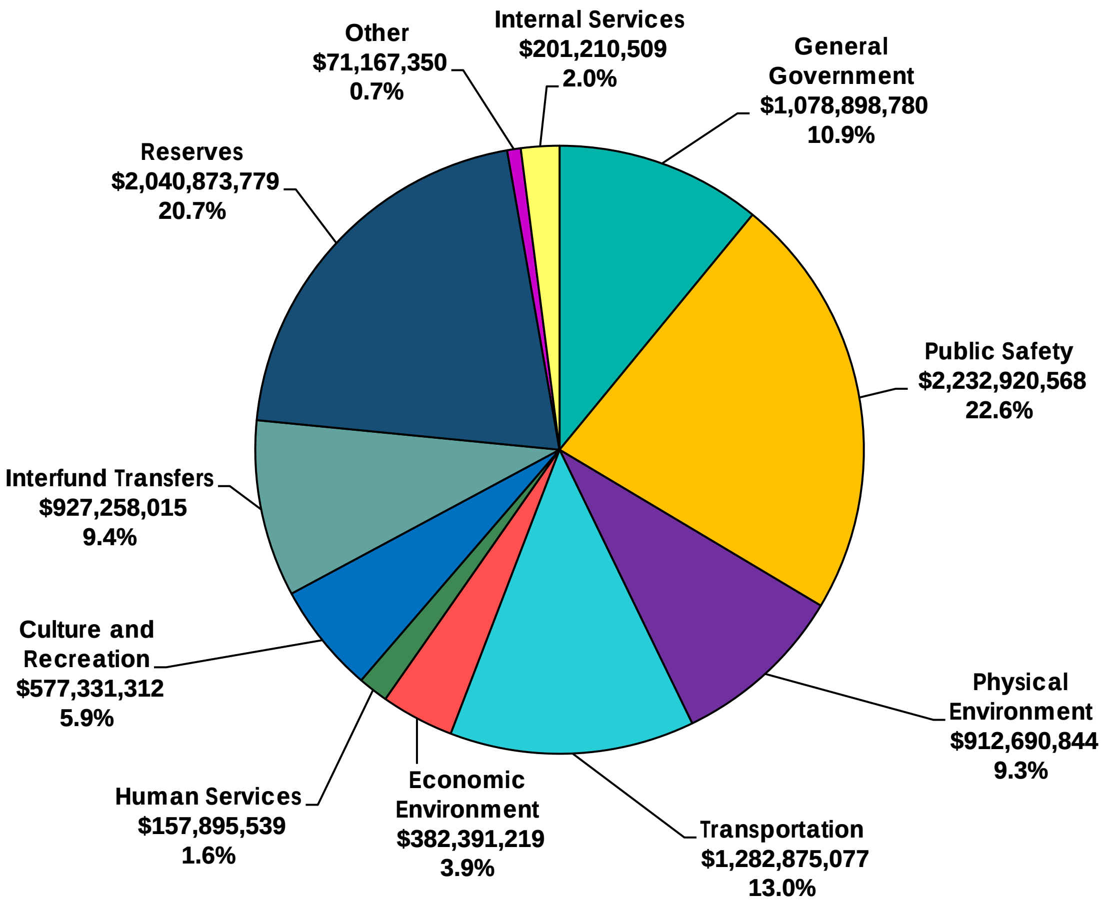
**Interfund Transfers** are amounts transferred from one fund to another to assist in financing the services of the recipient fund.

**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 **$9,865,512,992**




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 $1,181,010,526 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.

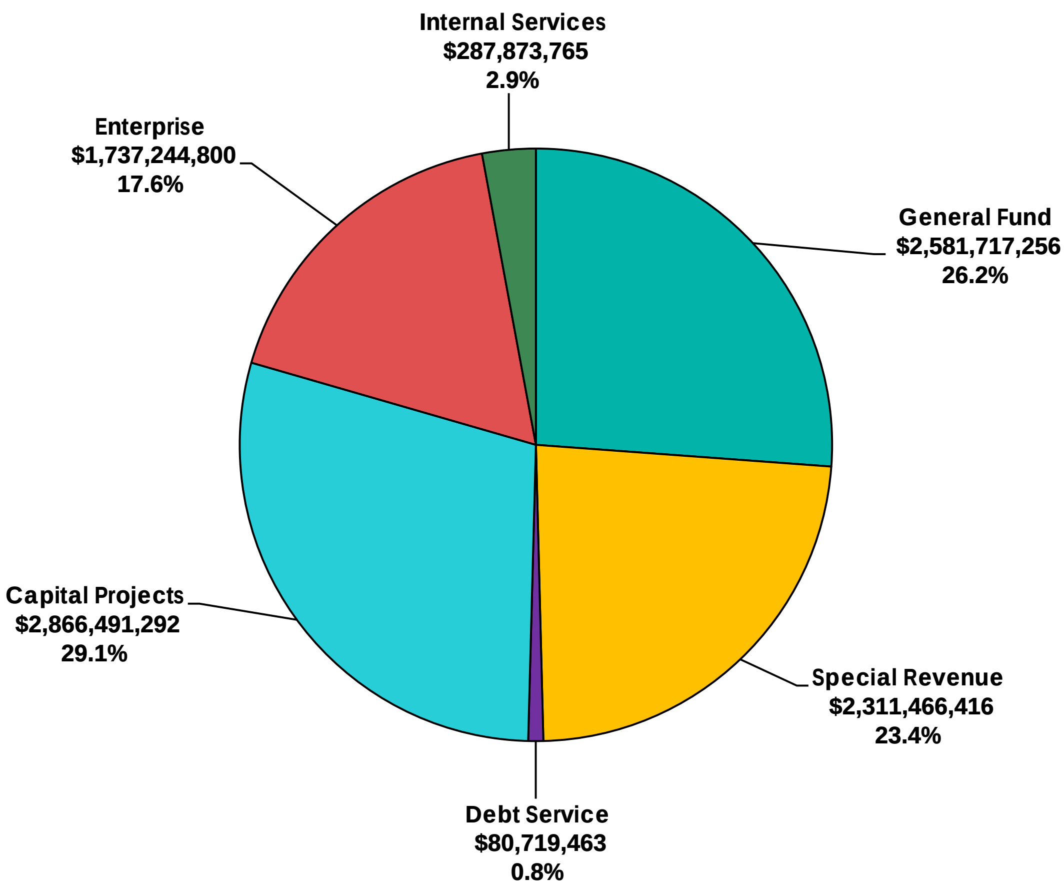
**Internal Services** are expenses incurred for services provided by one County agency to another.

**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 **$9,865,512,992**




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.

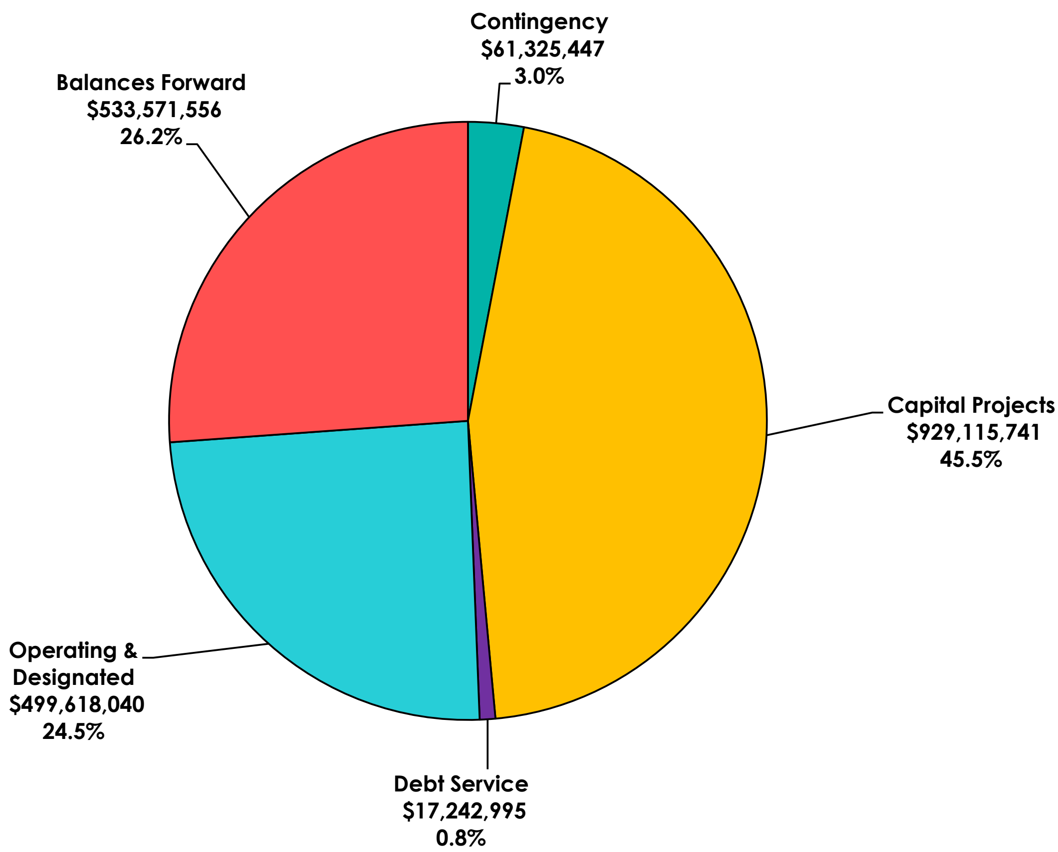
**Capital Projects Funds** account for the acquisition and construction of non-enterprise capital facilities.

**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

**$2,040,873,779**




| | Contingency | Capital Projects | Debt Service | Operating & Designated | Balances Forward | Total FY 2027 |
|---|---|---|---|---|---|---|
| General Fund (0001) | $ 20,000,000 | $ - | $ - | $ - | $ 378,945,483 | $ 398,945,483 |
| Special Revenue Funds (1000-1999) | 28,591,804 | - | - | 415,271,490 | 154,626,073 | 598,489,367 |
| Debt Service Funds (2000-2999) | - | - | 952,909 | - | - | 952,909 |
| Capital Projects Funds (3000-3999) | - | 734,421,586 | 4,607,453 | - | - | 739,029,039 |
| Enterprise Funds (4000-4999) | 12,733,643 | 194,694,155 | 11,682,633 | - | - | 219,110,431 |
| Internal Service Funds (5000-5999) | - | - | - | 84,346,550 | - | 84,346,550 |
| **Total FY 2027** | **$ 61,325,447** | **$ 929,115,741** | **$ 17,242,995** | **$ 499,618,040** | **$ 533,571,556** | **$ 2,040,873,779** |

**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.

**Office of Financial Management & Budget**

P.O. Box 1989

West Palm Beach, FL 33402-1989

(561) 355-2580

FAX: (561) 355-2109

www.pbc.gov



August 27, 2026

Dear Property Owner:

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

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

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

Sincerely,

Joseph Abruzzo
County Administrator

DOROTHY JACKS
CFA, AAS
Palm Beach County Property Appraiser

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

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

August 20, 2026

Joseph Abruzzo, County Administrator
Palm Beach County
301 North Olive Avenue, 11th Floor
West Palm Beach, Florida 33401

Re: 2026 Notice of Proposed Property Taxes

Dear Mr. Abruzzo,

Pursuant to Florida Statute 200.069, the Notice of Proposed Property Taxes were prepared by the Property Appraiser's office and delivered on August 20th to the United States Post Office for first class mail to every taxpayer listed on the 2026 assessment roll.

Sincerely,

Dorothy Jacks, CFA, AAS
Property Appraiser

enc. TRIM sample notice

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

**WEST COUNTY SERVICE CENTER**
2976 State Road 15
Belle Glade, FL 33430
tel 561.996.4890
fax 561.996.1661

**NORTH COUNTY SERVICE CENTER**
3188 PGA Blvd., Suite 2301
Palm Beach Gardens, FL 33410
tel 561.624.6521
fax 561.624.6565

**MID-WESTERN COMMUNITIES SERVICE CENTER**
200 Civic Center Way, Suite 200
Royal Palm Beach, FL 33411
tel 561.784.1220
fax 561.784.1241

**SOUTH COUNTY SERVICE CENTER**
14925 Cumberland Drive
Delray Beach, FL 33446
tel 561.276.1250
fax 561.276.1278

**Office of Financial Management & Budget**

P.O. Box 1989

West Palm Beach, FL 33402-1989

(561) 355-2580

FAX: (561) 355-2109

www.pbc.gov



August 27, 2026

The Honorable Sara Baxter, Mayor
and Members of the Board of County Commissioners

RE: SPECIFIC PURPOSES FOR AD VALOREM TAX INCREASES

Commissioners:

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

Respectfully,

Joseph Abruzzo
County Administrator

## 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 Proposed Taxes | | Proposed Increase or Decrease | | |
|---|---|---|---|---|---|---|---|---|
| | Millage | Millage | Taxes | Millage | Taxes | Millage | Taxes | % Inc / (Dec) From Rolled-Back Rate |
| Countywide [2] | 4.5000 | 4.2678 | $ 1,567,853,836 | 4.5000 | $ 1,653,156,723 | 0.2322 | $ 85,302,887 | 5.44 % |
| County Library District [2] | 0.5491 | 0.5213 | 100,699,106 | 0.5491 | 106,069,210 | 0.0278 | 5,370,104 | 5.33 % |
| Fire-Rescue MSTU | 3.4581 | 3.2856 | 488,710,126 | 3.4581 | 514,368,300 | 0.1725 | 25,658,174 | 5.25 % |
| Jupiter Fire-Rescue MSTU | 1.7251 | 0.0000 | - | 0.0000 | - | 0.0000 | - | 0.00 % |
| Aggregate Millage Rate [3] | 6.2862 | 5.9577 | | 6.1889 | | 0.2312 | | 3.88 % |
| Total Taxes | | | $ 2,188,669,291 | | $ 2,273,594,233 | | $ 84,924,942 | |

[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 | 0.0210 |
| County Library | 0.0000 | 0.0000 |
| Total | 0.0330 | 0.0210 |

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

## Increases Over
## Rolled-Back Revenue
## FY 2027

| Explanation of Increases | | Increase/(Decrease) Over/Under Rolled Back Revenue |
|---|---|---|
| **Countywide** | | |
| Sheriff - Net Tax Increase | $ 86,803,546 | |
| Increase in Other Constitutional Officers including Judicial | 8,024,420 | |
| Decrease in BCC Operations (net of revenues) | (15,607,807) | |
| Increase in CRAs/Non-Departmental Operations | 7,914,594 | |
| Increase in Reserves | 26,668,007 | |
| Increase in Major Revenues and Gas Tax | (12,406,000) | |
| Increase in Capital Projects | - | |
| Decrease in Debt Service | (3,811,898) | |
| Decrease in Other Funding Sources | 42,930,344 | |
| Increase in Beginning Balance Brought Forward | (30,572,379) | |
| Additional Taxes from New Construction at rolled-back rate, CRA roll-back adjustment, and Tax Loss from revaluations by the Value Adjustment Board | (24,639,940) | $ 85,302,887 |
| **County Library** | | |
| Increase in Library operations (net of revenues) | $ 1,276,581 | |
| Decrease in Reserves | (880,041) | |
| Increase for transfer to Library Improvement/Expansion Fund | 10,500,000 | |
| Increase in Beginning Balance Brought Forward | (4,265,675) | |
| Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board | (1,260,761) | $ 5,370,104 |
| **Fire-Rescue MSTU** | | |
| Increase in Fire Rescue Operation (net of revenues) | $ 53,112,100 | |
| Increase in Reserves | 7,955,974 | |
| Decrease for transfer to Capital Projects Fund | (661,456) | |
| Increase in Beginning Balance Brought Forward | (27,284,962) | |
| Additional Taxes from New Construction at rolled-back rate, CRA roll-back adjustment, and Tax Loss from revaluations by the Value Adjustment Board | (7,463,482) | $ 25,658,174 |

# FY 2027 Budget Briefing and Highlights

**(Includes proposed amendments and transfers to tentative budget)**

- The Countywide budget is balanced with a millage rate of 4.5000 mills, which is the same as the FY 2026. This requires a supermajority vote of the BCC.

- Other than the amendments included in this package, there are no other proposed changes.
  - Removal of beach parking fees is included as an amendment

- Total Gross Budget is $9.9 billion, of which $2.6 billion is the General Fund.

- The budget includes:
  - ü 3% ATB pay adjustment, a 1% - 3% merit increase, and a net increase of 106 new BCC positions (Net Reduction of 28 Ad Valorem funded and a net increase 134 non-Ad Valorem funded)
  - ü Ad Valorem New Capital funding of $124.0 million, which is flat with FY 2026 and primarily for R&R projects
  - ü Net Increase of $2.5 million (9.85%) for Tax Collector primarily related to the construction of the South County Service Center
  - ü Net Increase of $483k (1.56%) for Supervisor of Elections
  - ü Net Increase of $74.2 million (7.59%) for the Sheriff
    *including carryforward funds in both FY 2026 ($8.5 million) and FY 2027 ($5 million)*
  - ü Net Increase of $3.7 million (17.6%) for the Clerk of the Circuit Court and Comptroller
  - ü Net Increase of $1.2 million (4.67%) for the Property Appraiser

**Board of County Commissioners**
**Palm Beach County, Florida**
**Summary of Amendments and Transfers to FY 2027 Tentative Budget**

**General Fund - $21,822,762 Page 9**
This amendment is necessary for: (1) Sheriff reduction to FY 2027 Budget request; (2) Sheriff carryforward for computer equipment and software, fleet vehicles including equipment, operational equipment, weapons and accessories, and building maintenance and furniture that will not be received/completed in FY 2026; (3) Align Sheriff and Parks and Recreation budget for Parks Security contract; (4) Clerk of the Circuit Court & Comptroller reduction to FY 2027 Budget request per Board direction on 06/09/2026; (5) Align County Administration and Public Affairs budget for the transfer of a position in FY 2026; (6) Establish charge-off for Assistant County Attorney II position transferred from Fire Rescue in FY 2026; (7) Facilities Development & Operations carryforward for equipment that will not be received in FY 2026, and a capital assessment contract that will not be completed in FY 2026; (8) Parks and Recreation adjustment to remove proposed beach parking revenue; (9) Public Safety carryforward for modular offices due to relocation to Four Points that will not be completed in FY 2026, and the Why'd You Stop Me? Training and E-Bike Safety and Education program approved by the Board of County Commissioners on 6/9/2026; (10) Medical Examiner carryforward for vehicles that will not be received in FY 2026; (11) Align County's contribution for Florida Department of Juvenile Justice (DJJ) detention costs; (12) Update Estimate and FY 2027 Budget for Tax Collector based on Budget Request received on July 29, 2026; (13) Align FY 2027 budget for Advantage Financial System Cloud Maintenance contract; (14) Engineering carryforward for vehicles and Trimble Unity Maintain asset management system that will not be received in FY 2026, and to align budget in the Bridge Section for anticipated capital expenditures; (15) To align transfers for Debt Service payments for refunding of prior year bonds that will be presented to the Board of County Commissioners on September 15, 2026 for savings of $7.93 million over the remaining life of the bond.

**Housing Bond Program - $1,110,000 Page 10**
This amendment is necessary to recognize revenue received in FY 2026 for the Lake Worth Beach Community Redevelopment Agency Villa Projects Loan Repayment.

**County Library - $348,989 Page 11**
This amendment is necessary to carryforward funding for a bookmobile that will not be received in FY 2026.

**County Transport Trust- $298,000 Page 12**
This amendment is necessary to carryforward funding for vehicles and Trimble Unity Maintain asset management system that will not be received in FY 2026, and to align budget in the Bridge Section for anticipated capital expenditures.

**Fire/Rescue MSTU - $51,118,960 Page 13**
This amendment is necessary to carryforward funding for vehicles and equipment that will not be received in FY 2026, and establishing a charge-off for the Fire Rescue Assistant County Attorney II position transferred in FY 2026.

**Fire/Rescue Jupiter MSTU - $0 Page 14**
This **transfer** is necessary to establish funding for the Property Appraiser commission, as calculated based on prior-year ad valorem taxes pursuant to Section 192.091, Florida Statutes.

**Palm Tran Operations - $500,000 Page 15**
This amendment is necessary to establish budget for a grant approved by the Board of County Commissioners on May 5, 2026.

**Palm Tran Grants - $1,558,002 Page 16**
This amendment is necessary to establish budget for grants approved by the Board of County Commissioners on May 5, 2026 and June 9, 2026.

**MSTD - Building - $0 Page 17**
This **transfer** is necessary to cover anticipated expenses related to contractual services for video inspections and floodwater management, and a disaster recovery vehicle to be used as a satellite (mobile) unit.

**121.035M NAV 16 DS, Ref 141.45M 08 Jail Expand/Pub Bldg - $(9,715,500) Page 18**
This amendment is necessary to eliminate budget due to the bond refunding that will be presented to the Board of County Commissioners on September 15, 2026 for savings of $7.93 million over the remaining life of the bond.

**80.125M Series 2026 NAV Rev Ref 2016 - $9,137,004 Page 19**
This amendment is necessary for the refunding of prior year bonds that will be presented to the Board of County Commissioners on September 15, 2026 for savings of $7.93 million over the remaining life of the bond.

**WUD Operation & Maintenance - $602,356 Page 20**
This amendment is necessary to carryforward funding for vehicles partially funded by the Water Utilities Department that will not be received in FY 2026.

**Fleet Management - $17,435,163 Page 21**
This amendment is necessary to carryforward funding for vehicles/equipment that will not be received in FY 2026.

**Countywide Funds – $94,215,736**

**Board of County Commissioners**
**Palm Beach County, Florida**
**Amendment to FY 2027 Tentative Budget**

| | | Increase/ (Decrease) |
|---|---|---|
| | **General Fund - Fund 0001** | |
| | **Revenues:** | |
| | Balance Brought Forward | $ 24,188,163 |
| (3) | Sheriff - Park Security Contract | 5,010,105 |
| (8) | Parks and Recreation - Remove Proposed Beach Parking Revenues | (7,500,000) |
| | Statutory Reserves | 124,494 |
| | **Total Revenues** | **$ 21,822,762** |
| | **Appropriations:** | |
| (1) | Sheriff - Budget Reduction | $ (4,000,000) |
| (2) | Sheriff - Carryforward | 5,000,000 |
| (3) | Parks and Recreation - Park Security Contract | 5,010,105 |
| (4) | Clerk of the Circuit Court & Comptroller - Budget Reduction | (200,000) |
| (5) | Administration/Public Affairs - Position Transfer | - |
| (6) | County Attorney - Charge-Off Fire Rescue Assistant County Attorney II | - |
| (7) | Facilities Development & Operations - Carryforward | 211,880 |
| (9) | Public Safety - Carryforward | 83,100 |
| (10) | Medical Examiner - Carryforward | 184,363 |
| (11) | Other County Funded Programs - DJJ Pre-Disposition Costs | (129,608) |
| (12) | Tax Collector - Adjust Budget per Budget Request Received | 1,712,247 |
| (13) | General Government - Advantage Financial System Contract | 32,475 |
| (14) | Engineering - Carryforward/Align Bridge Section Capital Budget | 298,000 |
| (15) | Debt Service - Bond Refunding | (578,496) |
| | Increase in Reserve - Balances Forward | 14,198,696 |
| | **Total Appropriations** | **$ 21,822,762** |

This amendment is necessary for: (1) Sheriff reduction to FY 2027 Budget request; (2) Sheriff carryforward for computer equipment and software, fleet vehicles including equipment, operational equipment, weapons and accessories, and building maintenance and furniture that will not be received/completed in FY 2026; (3) Align Sheriff and Parks and Recreation budget for Parks Security contract; (4) Clerk of the Circuit Court & Comptroller reduction to FY 2027 Budget request per Board direction on 06/09/2026; (5) Align County Administration and Public Affairs budget for the transfer of a position in FY 2026; (6) Establish charge-off for Assistant County Attorney II position transferred from Fire Rescue in FY 2026; (7) Facilities Development & Operations carryforward for equipment that will not be received in FY 2026, and a capital assessment contract that will not be completed in FY 2026; (8) Parks and Recreation adjustment to remove proposed beach parking revenue; (9) Public Safety carryforward for modular offices due to relocation to Four Points that will not be completed in FY 2026, and the Why'd You Stop Me? Training and E-Bike Safety and Education program approved by the Board of County Commissioners on 6/9/2026; (10) Medical Examiner carryforward for vehicles that will not be received in FY 2026; (11) Align County's contribution for Florida Department of Juvenile Justice (DJJ) detention costs; (12) Update Estimate and FY 2027 Budget for Tax Collector based on Budget Request received on July 29, 2026; (13) Align FY 2027 budget for Advantage Financial System Cloud Maintenance contract; (14) Engineering carryforward for vehicles and Trimble Unity Maintain asset management system that will not be received in FY 2026, and to align budget in the Bridge Section for anticipated capital expenditures; (15) To align transfers for Debt Service payments for refunding of prior year bonds that will be presented to the Board of County Commissioners on September 15, 2026 for savings of $7.93 million over the remaining life of the bond.

**Board of County Commissioners**
**Palm Beach County, Florida**
**Amendment to FY 2027 Tentative Budget**

| <u>**Housing Bond Program - Fund 1117**</u> | **Increase/ (Decrease)** |
|---|---|
| **Revenues:** | |
| Balance Brought Forward | $ 1,110,000 |
| **Total Revenues** | **$ 1,110,000** |
| | |
| **Appropriations:** | |
| Operating Reserves | $ 1,110,000 |
| **Total Appropriations** | **$ 1,110,000** |

This amendment is necessary to recognize revenue received in FY 2026 for the Lake Worth Beach Community Redevelopment Agency Villa Projects Loan Repayment.

**Board of County Commissioners**
**Palm Beach County, Florida**
**Amendment to FY 2027 Tentative Budget**

| **County Library - Fund 1180** | **Increase/ (Decrease)** |
|---|---|
| **Revenues:** | |
| Balance Brought Forward | $ 348,989 |
| **Total Revenues** | **$ 348,989** |
| **Appropriations:** | |
| Machinery & Equipment | $ 348,989 |
| **Total Appropriations** | **$ 348,989** |

This amendment is necessary to carryforward funding for a bookmobile that will not be received in FY 2026.

**Board of County Commissioners**
**Palm Beach County, Florida**
**Amendment to FY 2027 Tentative Budget**

| **County Transport Trust - Fund 1201** | | **Increase/ (Decrease)** |
|---|---|---|
| **Revenues:** | | |
| Tr Fr General Fund Fd 0001 | $ | 298,000 |
| **Total Revenues** | **$** | **298,000** |
| | | |
| **Appropriations:** | | |
| Consultant Services | $ | 332,000 |
| Machinery & Equipment | | (34,000) |
| **Total Appropriations** | **$** | **298,000** |

This amendment is necessary to carryforward funding for vehicles and Trimble Unity Maintain asset management system that will not be received in FY 2026, and to align budget in the Bridge Section for anticipated capital expenditures.

**Board of County Commissioners**
**Palm Beach County, Florida**
**Amendment to FY 2027 Tentative Budget**

| **Fire/Rescue MSTU - Fund 1300** | **Increase/ (Decrease)** |
|---|---|
| **Revenues:** | |
| Balance Brought Forward | $ 51,118,960 |
| **Total Revenues** | **$ 51,118,960** |
| **Appropriations:** | |
| Machinery & Equipment | $ 49,683,732 |
| Communication Equipment | 810,228 |
| Radio Equipment | 625,000 |
| Personal Services-Indirect | 222,383 |
| Salaries & Wages Regular | (222,383) |
| **Total Appropriations** | **$ 51,118,960** |

This amendment is necessary to carryforward funding for vehicles and equipment that will not be received in FY 2026, and establishing a charge-off for the Fire Rescue Assistant County Attorney II position transferred in FY 2026.

**Board of County Commissioners**
**Palm Beach County, Florida**
**Transfer FY 2027 Tentative Budget**

| Fire/Rescue Jupiter MSTU - Fund 1301 | Increase/ (Decrease) |
|---|---|
| **Revenues:** | |
| **Total Revenues** | **$ -** |
| **Appropriations:** | |
| Property Appraiser Commission | $ 169,950 |
| Contributions Othr Govtl Agency | (169,950) |
| **Total Appropriations** | **$ -** |

This transfer is necessary to establish funding for the Property Appraiser commission, as calculated based on prior-year ad valorem taxes pursuant to Section 192.091, Florida Statutes.

**Board of County Commissioners**
**Palm Beach County, Florida**
**Amendment to FY 2027 Tentative Budget**

| **Palm Tran Operations - Fund 1340** | **Increase/ (Decrease)** |
|---|---|
| **Revenues:** | |
| Tr Fr Palm Tran Grants Fd 1341 | $ 500,000 |
| **Total Revenues** | **$ 500,000** |
| **Appropriations:** | |
| Other Contractual Services | $ 1,000,000 |
| Operating Reserves | (500,000) |
| **Total Appropriations** | **$ 500,000** |

This amendment is necessary to establish budget for a grant approved by the Board of County Commissioners on May 5, 2026.

**Board of County Commissioners**
**Palm Beach County, Florida**
**Amendment to FY 2027 Tentative Budget**

| **Palm Tran Grants - Fund 1341** | **Increase/ (Decrease)** |
|---|---|
| **Revenues:** | |
| Fed Grnt Other Transportation | $ 1,558,002 |
| **Total Revenues** | **$ 1,558,002** |
| | |
| **Appropriations:** | |
| Tr To Palm Tran Operations Fd 1340 | $ 500,000 |
| Machinery & Equipment | 1,058,002 |
| **Total Appropriations** | **$ 1,558,002** |

This amendment is necessary to establish budget for grants approved by the Board of County Commissioners on May 5, 2026 and June 9, 2026.

**Board of County Commissioners**
**Palm Beach County, Florida**
**Transfer to FY 2027 Tentative Budget**

| **MSTD - Building - Fund 1400** | **Increase/ (Decrease)** |
|---|---|
| **Revenues:** | |
| **Total Revenues** | **$ -** |
| **Appropriations:** | |
| Other Contractual Services | $ 2,000,000 |
| Machinery & Equipment | 600,750 |
| Operating Reserves | (2,600,750) |
| **Total Appropriations** | **$ -** |

This transfer is necessary to cover anticipated expenses related to contractual services for video inspections and floodwater management, and a disaster recovery vehicle to be used as a satellite (mobile) unit.

**Board of County Commissioners**
**Palm Beach County, Florida**
**Amendment to FY 2027 Tentative Budget**

**121.035M NAV 16 DS, Ref 141.45M 08 Jail Expand/Pub Bldg - Fund 2535**

| | Increase/ (Decrease) |
|---|---|
| **Revenues:** | |
| Tr Fr General Fund Fd 0001 | $ (9,715,500) |
| **Total Revenues** | **$ (9,715,500)** |

| | |
|---|---|
| **Appropriations:** | |
| Principal Payment Bonds | $ (5,410,000) |
| Interest-Bonds | (4,304,000) |
| Paying Agent Services | (1,500) |
| **Total Appropriations** | **$ (9,715,500)** |

This amendment is necessary to eliminate budget due to the bond refunding that will be presented to the Board of County Commissioners on September 15, 2026 for savings of $7.93 million over the remaining life of the bond.

**Board of County Commissioners**
**Palm Beach County, Florida**
**Amendment to FY 2027 Tentative Budget**

| **80.125M Series 2026 NAV Rev Ref 2016 - Fund 2541** | **Increase/ (Decrease)** |
|---|---|
| **Revenues:** | |
| Tr Fr General Fund Fd 0001 | $ 9,137,004 |
| **Total Revenues** | **$ 9,137,004** |
| | |
| **Appropriations:** | |
| Principal Payment Bonds | $ 6,320,000 |
| Interest-Bonds | 2,815,504 |
| Paying Agent Services | 1,500 |
| **Total Appropriations** | **$ 9,137,004** |

This amendment is necessary for the refunding of prior year bonds that will be presented to the Board of County Commissioners on September 15, 2026 for savings of $7.93 million over the remaining life of the bond.

**Board of County Commissioners**
**Palm Beach County, Florida**
**Amendment to FY 2027 Tentative Budget**

| **WUD Operation & Maintenance - Fund 4001** | **Increase/ (Decrease)** |
|---|---|
| **Revenues:** | |
| Balance Brought Forward | $ 602,356 |
| **Total Revenues** | **$ 602,356** |
| **Appropriations:** | |
| Machinery & Equipment | $ 602,356 |
| **Total Appropriations** | **$ 602,356** |

This amendment is necessary to carryforward funding for vehicles partially funded by the Water Utilities Department that will not be received in FY 2026.

**Board of County Commissioners**
**Palm Beach County, Florida**
**Amendment to FY 2027 Tentative Budget**

| **Fleet Management - Fund 5000** | **Increase/ (Decrease)** |
|---|---|
| **Revenues:** | |
| Balance Brought Forward | $ 17,435,163 |
| **Total Revenues** | **$ 17,435,163** |
| **Appropriations:** | |
| Machinery & Equipment | $ 17,435,163 |
| **Total Appropriations** | **$ 17,435,163** |

This amendment is necessary to carryforward funding for vehicles/equipment that will not be received in FY 2026.

## POSITION SUMMARY BY DEPARTMENT

| Department | Adopted FY 2026 | FY 2026 Mid Year Adj Additions | Deletions | Transfers | Final FY 2026 | Proposed FY 2027 Additions | Deletions | Transfers | FY 2027 |
|---|---|---|---|---|---|---|---|---|---|
| **Board of County Commissioners** | | | | | | | | | |
| Administration | 12 | 0 | 0 | 7 | 19 | 0 | 0 | 0 | 19 |
| 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 & 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 | (36) | (76) | 523 | 0 | (11) | 0 | 512 |
| 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 | (2) | 47 | 0 | 0 | 0 | 47 |
| 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** | **(39)** | **(74)** | **3,564** | **5** | **(33)** | **0** | **3,536** |
| **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** | **(39)** | **0** | **7,343** | **140** | **(34)** | **0** | **7,449** |
| **Constitutional Officers** | | | | | | | | | |
| Clerk of the Circuit Court & Comptroller | 154 | 0 | 0 | 0 | 154 | 0 | (5) | 0 | 149 |
| Property Appraiser | 228 | 0 | 0 | 0 | 228 | 0 | (6) | 0 | 222 |
| Sheriff | 4,563 | 56 | 0 | 0 | 4,619 | 27 | 0 | 0 | 4,646 |
| 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** | **56** | **0** | **0** | **5,445** | **32** | **(11)** | **0** | **5,466** |
| **Grand Total** | **12,767** | **60** | **(39)** | **0** | **12,788** | **172** | **(45)** | **0** | **12,915** |

# 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 $367,368,160,674

| | | 2026 Adopted | | | | 2027 Tentative | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Fund | Fund Name | Mills | Taxes | Other Revenue | Budget | Mills | Taxes | Other Revenue | Budget | Amended |
| 0001 | General Fund | 4.5000 | 1,543,296,825 | 927,196,042 | 2,470,492,867 | 4.5000 | 1,653,156,723 | 928,560,533 | 2,581,717,256 | 2,603,540,018 |
| | Operating Ad Valorem Tax Funds - Countywide | 4.5000 | 1,543,296,825 | 927,196,042 | 2,470,492,867 | 4.5000 | 1,653,156,723 | 928,560,533 | 2,581,717,256 | 2,603,540,018 |
| 2085 | 94.94M Tax GO Bond 24, Work/Afford/House | 0.0229 | 7,858,687 | (319,633) | 7,539,054 | 0.0210 | 7,718,798 | (178,181) | 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 | 0.0210 | 7,718,798 | (178,181) | 7,540,617 | 7,540,617 |
| | Total Ad Valorem Tax Funds - Countywide | 4.5330 | 1,554,621,571 | 926,862,100 | 2,481,483,671 | 4.5210 | 1,660,875,521 | 928,382,352 | 2,589,257,873 | 2,611,080,635 |
| 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 & Community Devlpmt | | 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 | 101,830,267 |
| 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 | Law 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 | LETF - Federal Justice | | 0 | 615,400 | 615,400 | | 0 | 1,156,183 | 1,156,183 | |
| 1154 | LETF - 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 | 65,748,577 |
| 1203 | Red Light Camera Fund | | 0 | 30,705 | 30,705 | | 0 | 31,465 | 31,465 | |
| 1220 | Natural Areas Stwrdshp Endwmnt | | 0 | 5,515,625 | 5,515,625 | | 0 | 5,067,451 | 5,067,451 | |

# 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 $367,368,160,674

| | | 2026 Adopted | | | | 2027 Tentative | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Fund | Fund Name | Mills | Taxes | Other Revenue | Budget | Mills | Taxes | Other Revenue | Budget | Amended |
| 1222 | Ag Reserve Land Management | | 0 | 5,460,909 | 5,460,909 | | 0 | 5,582,395 | 5,582,395 | |
| 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 | Manatee 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 | |
| 1301 | Fire/Rescue Jupiter MSTU | | 0 | 0 | 0 | | 0 | 496,585 | 496,585 | |
| 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. 28.2412e1) | | 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 | 175,128,698 | 175,128,698 | 175,628,698 |
| 1341 | Palm Tran Grants | | 0 | 128,154,062 | 128,154,062 | | 0 | 153,130,216 | 153,130,216 | 154,688,218 |
| 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 Prepardeness-FPL | | 0 | 198,792 | 198,792 | | 0 | 307,585 | 307,585 | |

# 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 $367,368,160,674

| | | 2026 Adopted | | | | 2027 Tentative | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Fund | Fund Name | Mills | Taxes | Other Revenue | Budget | Mills | Taxes | Other Revenue | Budget | Amended |
| 1440 | Highridge Activity 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 | |
| 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 & Consrv 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 | |

# 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 $367,368,160,674

| | | 2026 Adopted | | | | 2027 Tentative | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Fund | Fund Name | Mills | Taxes | Other Revenue | Budget | Mills | Taxes | Other Revenue | Budget | Amended |
| 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 | |
| 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 | 0 |
| 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 | |
| 2541 | 80.125M Series 2026 NAV Rev Ref 2016 | | 0 | 0 | 0 | | 0 | 0 | 0 | 9,137,004 |
| 3019 | 25.0M GO 03, Recreational & Cultural Facilities | | 0 | 249,225 | 249,225 | | 0 | 319,652 | 319,652 | |
| 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 | 457,005 | 457,005 | |
| 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 | 1,573,531 | 1,573,531 | |
| 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 | 5,523,763 | 5,523,763 | |
| 3082 | 88.145M NAV Tax Pub Imp Rev Bond 23B CP RDJS Pro Fr Fac Proj | | 0 | 88,399,547 | 88,399,547 | | 0 | 27,696,922 | 27,696,922 | |
| 3083 | 47.315M NAV Pub Imp Rev Bonds, 23C, CP, Var Fac Proj | | 0 | 52,145,088 | 52,145,088 | | 0 | 41,136,480 | 41,136,480 | |
| 3086 | 80.34M NAV Pub Imp Rev Bonds, 25, CP, Var Cap Proj | | 0 | 90,862,715 | 90,862,715 | | 0 | 95,456,138 | 95,456,138 | |
| 3500 | Transportation Improvmt Fund | | 0 | 300,056,825 | 300,056,825 | | 0 | 336,317,732 | 336,317,732 | |
| 3501 | Road Impact Fee Zone 1 | | 0 | 59,431,239 | 59,431,239 | | 0 | 57,740,929 | 57,740,929 | |
| 3502 | Road Impact Fee Zone 2 | | 0 | 76,278,048 | 76,278,048 | | 0 | 74,206,716 | 74,206,716 | |
| 3503 | Road Impact Fee Zone 3 | | 0 | 31,131,099 | 31,131,099 | | 0 | 26,426,422 | 26,426,422 | |
| 3504 | Road Impact Fee Zone 4 | | 0 | 40,758,358 | 40,758,358 | | 0 | 38,748,624 | 38,748,624 | |
| 3505 | Road Impact Fee Zone 5 | | 0 | 50,236,826 | 50,236,826 | | 0 | 53,514,580 | 53,514,580 | |
| 3519 | Northlake Blvd Agr W/Npbcid | | 0 | 536,107 | 536,107 | | 0 | 553,111 | 553,111 | |
| 3523 | Proportionate Share Trust Fund-Briger | | 0 | 24,067,288 | 24,067,288 | | 0 | 24,310,898 | 24,310,898 | |
| 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 | |

# 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 $367,368,160,674

| | | 2026 Adopted | | | | 2027 Tentative | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Fund | Fund Name | Mills | Taxes | Other Revenue | Budget | Mills | Taxes | Other Revenue | Budget | Amended |
| 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 | 54,893 | 54,893 | |
| 3542 | Proportionate Share Fund - Zone 2 | | 0 | 778,331 | 778,331 | | 0 | 803,691 | 803,691 | |
| 3543 | Proportionate Share Fund - Zone 3 | | 0 | 55,518,815 | 55,518,815 | | 0 | 55,694,855 | 55,694,855 | |
| 3544 | Proportionate Share Fund - Zone 4 | | 0 | 2,846,261 | 2,846,261 | | 0 | 3,514,146 | 3,514,146 | |
| 3545 | Proportionate Share Fund - Zone 5 | | 0 | 20,524,841 | 20,524,841 | | 0 | 21,182,835 | 21,182,835 | |
| 3600 | Park Improvemt Fund | | 0 | 89,655,890 | 89,655,890 | | 0 | 104,849,933 | 104,849,933 | |
| 3601 | Park Impact Fees Z-1 | | 0 | 10,127,965 | 10,127,965 | | 0 | 12,897,757 | 12,897,757 | |
| 3602 | Park Impact Fees Z-2 | | 0 | 15,596,400 | 15,596,400 | | 0 | 16,765,895 | 16,765,895 | |
| 3603 | Park Impact Fees Z-3 | | 0 | 9,522,350 | 9,522,350 | | 0 | 9,144,435 | 9,144,435 | |
| 3604 | Florida Boating Improvement Program | | 0 | 3,731,236 | 3,731,236 | | 0 | 4,137,354 | 4,137,354 | |
| 3605 | Golf Course Capital | | 0 | 12,492,620 | 12,492,620 | | 0 | 16,872,079 | 16,872,079 | |
| 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 | 1,039,819 | 1,039,819 | |
| 3651 | South Lox Sl Wetland Restoratn | | 0 | 382,455 | 382,455 | | 0 | 41,434 | 41,434 | |
| 3652 | Beach Improvement | | 0 | 80,800,398 | 80,800,398 | | 0 | 102,322,655 | 102,322,655 | |
| 3653 | South Lake Worth Inlet | | 0 | 332,863 | 332,863 | | 0 | 343,234 | 343,234 | |
| 3654 | Environmental Resources Capital Projects | | 0 | 2,918,120 | 2,918,120 | | 0 | 1,103,217 | 1,103,217 | |
| 3800 | Pud Civic Site Cash Out | | 0 | 6,211,495 | 6,211,495 | | 0 | 6,438,412 | 6,438,412 | |
| 3801 | RR&I for 800 Mhz Sys | | 0 | 44,507,648 | 44,507,648 | | 0 | 43,056,033 | 43,056,033 | |
| 3803 | Law Enfc/Impct Fees Z2 Rd Patl | | 0 | 1,473,801 | 1,473,801 | | 0 | 1,778,833 | 1,778,833 | |
| 3804 | Public Building Impr Fund | | 0 | 202,721,461 | 202,721,461 | | 0 | 173,166,261 | 173,166,261 | |
| 3805 | Public Building Impact Fees | | 0 | 10,465,307 | 10,465,307 | | 0 | 12,241,635 | 12,241,635 | |
| 3807 | TDC- Bldg Renewal & Replacement | | 0 | 37,343,808 | 37,343,808 | | 0 | 43,423,220 | 43,423,220 | |
| 3808 | Fleet Capital Projects | | 0 | 2,658,564 | 2,658,564 | | 0 | 4,750,147 | 4,750,147 | |
| 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 | 164,687,991 | 164,687,991 | |
| 3901 | Information Technology Capital Improvements | | 0 | 44,411,511 | 44,411,511 | | 0 | 41,977,609 | 41,977,609 | |
| 3905 | E911 Carry Forward Capital | | 0 | 7,424,246 | 7,424,246 | | 0 | 7,677,653 | 7,677,653 | |
| 3950 | Local Government One-Cent Infrastructure Surtax | | 0 | 673,223,541 | 673,223,541 | | 0 | 635,055,830 | 635,055,830 | |
| 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 | 237,921,803 |
| 4010 | Renewal & Replacement | | 0 | 1,000,000 | 1,000,000 | | 0 | 1,000,000 | 1,000,000 | |

# 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 $367,368,160,674

| | | 2026 Adopted | | | | 2027 Tentative | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Fund | Fund Name | Mills | Taxes | Other Revenue | Budget | Mills | Taxes | Other Revenue | Budget | Amended |
| 4011 | Capital Improvements | | 0 | 505,004,106 | 505,004,106 | | 0 | 596,368,344 | 596,368,344 | |
| 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 | |
| 4015 | WUD FPL Reclaimed Water Renewal & Replacement | | 0 | 6,503,058 | 6,503,058 | | 0 | 5,284,081 | 5,284,081 | |
| 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 | 12,782,598 | 12,782,598 | |
| 4111 | Airports Imp & Dev Fund | | 0 | 275,673,192 | 275,673,192 | | 0 | 230,697,937 | 230,697,937 | |
| 4112 | Airprt Passenger Facility Chgs | | 0 | 56,550,316 | 56,550,316 | | 0 | 58,759,166 | 58,759,166 | |
| 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 | 26,782,805 | 26,782,805 | |
| 4119 | Cap Proj 74.56M PBIA Rev Imp Bonds Series 2024B | | 0 | 66,072,663 | 66,072,663 | | 0 | 61,376,512 | 61,376,512 | |
| 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 | 109,544,826 |
| 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 | |
| | Gross-Total Countywide Funds | 4.5330 | 1,554,621,571 | 6,480,718,153 | 8,035,339,724 | 4.5210 | 1,660,875,521 | 6,560,214,244 | 8,221,089,765 | 8,263,837,552 |
| | Less: Interfund Transfers | | 0 | (842,735,067) | (842,735,067) | | 0 | (823,200,609) | (823,200,609) | (823,420,113) |
| | 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) | |
| | Net-Total Countywide Funds | 4.5330 | 1,554,621,571 | 5,461,569,113 | 7,016,190,684 | 4.5210 | 1,660,875,521 | 5,559,392,919 | 7,220,268,440 | 7,262,796,723 |

# 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 $367,368,160,674

| | | 2026 Adopted | | | | 2027 Tentative | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Fund | Fund Name | Mills | Taxes | Other Revenue | Budget | Mills | Taxes | Other Revenue | Budget | Amended |
| 1180 | County Library | 0.5491 | 99,430,532 | 21,591,446 | 121,021,978 | 0.5491 | 106,069,210 | 25,450,219 | 131,519,429 | 131,868,418 |
| 1300 | Fire/Rescue MSTU | 3.4581 | 481,256,113 | 316,525,316 | 797,781,429 | 3.4581 | 514,368,300 | 318,871,764 | 833,240,064 | 884,359,024 |
| 1301 | Fire/Rescue Jupiter MSTU | 1.7251 | 31,889,634 | (1,062,056) | 30,827,578 | | 0 | 0 | 0 | |
| 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 | 18,505,489 | 18,505,489 | |
| 3700 | Fire Rescue Improvement | | 0 | 262,261,782 | 262,261,782 | | 0 | 303,817,958 | 303,817,958 | |
| 3704 | Fire Rescue Impact Fees | | 0 | 8,395,325 | 8,395,325 | | 0 | 9,209,793 | 9,209,793 | |
| 3750 | Library Improvement Fund | | 0 | 26,385,439 | 26,385,439 | | 0 | 27,064,365 | 27,064,365 | |
| 3751 | Library Expansion Prgm | | 0 | 116,468,805 | 116,468,805 | | 0 | 161,846,434 | 161,846,434 | |
| 3752 | Library Impact Fees | | 0 | 4,635,911 | 4,635,911 | | 0 | 5,395,064 | 5,395,064 | |
| 3904 | Building Capital Projects | | 0 | 95,204,920 | 95,204,920 | | 0 | 61,425,877 | 61,425,877 | |
| | Gross-Total Dependent Districts | | 612,576,279 | 958,711,408 | 1,571,287,687 | | 620,437,510 | 1,023,985,717 | 1,644,423,227 | 1,695,891,176 |
| | Less: Interfund Transfers | | | (125,275,691) | (125,275,691) | | | (104,057,406) | (104,057,406) | |
| | 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 | | 620,437,510 | 908,924,613 | 1,529,362,123 | 1,580,830,072 |
| | Net-Total Countywide Funds & Dependent Districts | | 2,167,197,850 | 6,284,868,749 | 8,452,066,599 | | 2,281,313,031 | 6,468,317,532 | 8,749,630,563 | 8,843,626,795 |
| | Gross-Total All Funds | | 2,167,197,850 | 7,439,429,561 | 9,606,627,411 | | 2,281,313,031 | 7,584,199,961 | 9,865,512,992 | 9,959,728,728 |