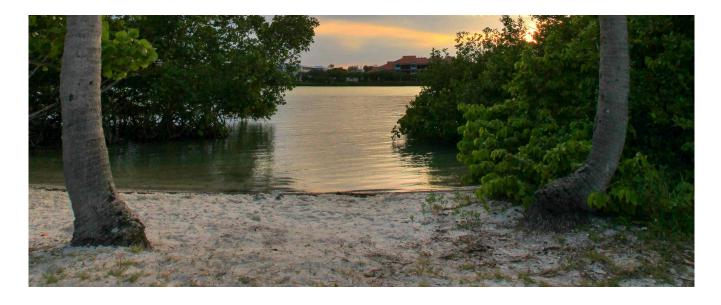
Palm Beach County, FL ANNUAL BUDGET Fiscal Year 2025

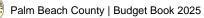
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# Palm Beach County Fiscal Year 2025 Annual Budget



**Final Version** Last updated 12/11/24





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# INTRODUCTION





November 1, 2024 The Honorable Maria Sachs, Mayor and Members of the Board of County Commissioners

On behalf of the County Departments and Constitutional Officers, I am pleased to present the FY 2025 adopted budget. This budget was created to preserve the current level of services, while minimizing Ad Valorem tax requirements. The County was able to hold the millage rate at 4.5000 for the FY 2025 budget year - this is the second consecutive year at this millage rate. This document will provide you with both a broad overview of the County Budget along with more detailed information on a department level.

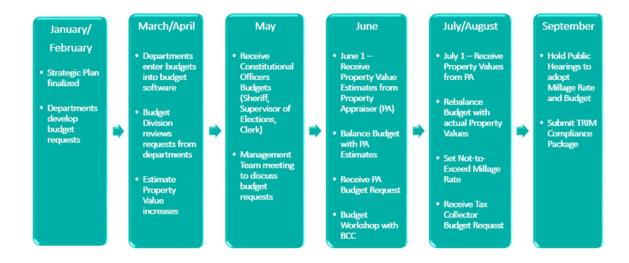
### **Budget Award**

Since 1986, Palm Beach County has received the Distinguished Budget Presentation Award from the Government Finance Officers Association of the United States and Canada (GFOA). In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and as a communications device. This award is valid for one year only, and we believe that this document continues to conform to program requirements. This document will be submitted to the GFOA to determine its eligibility for next year's award.



### **Budget Process**

Below is a brief overview of the budget process for Palm Beach County Board of County Commissioners (BCC):



### **Budget Process (Continued)**

The review and adoption of the annual budget is one of the most important policy-making responsibilities of the Board of County Commissioners (BCC). The budget establishes priorities among competing governmental services and establishes levels of service that are within the fiscal capabilities of the County.

One key element of the budget development process is the identification of the County's Strategic Plan. Included in this plan is the County's Vision, Mission, Goals, Core Values, and Strategic Priorities that departments should consider when submitting their budget requests.

In November 2023 and January 2024, the BCC held workshops to provide staff with direction for the FY 2025 Budget. During these workshops, the BCC decided to slightly modify the strategic plan that had been in place for several years by splitting the Housing and Homelessness Strategic Priority into separate priorities: Housing Development and Unsheltered Residents. The Strategic Planning process is discussed in more detail in a separate section of this document, but the newly adopted Strategic Priorities are in the graphic below:



### Palm Beach County Board of County Commissioners VISION, MISSION, VALUES, GOALS & STRATEGIC PRIORITIES

For more information, please contact Strategic Planning and Performance Management at (561) 355-4075.

Once the strategic plan is set, departments are able to begin the budget development process. The first step is to develop instructions for the budget in the Budget Instruction Manual (BIM), which was distributed to County departments in February 2024. In this manual, departments were directed to submit their budgets with service levels status quo, and with supplemental requests included only for critical needs. Any supplemental request that was submitted had to be clearly tied to one of the BCC's seven strategic priorities.

Requests for new funding in the capital budgets were also carefully reviewed and prioritized under the leadership of the County Administrator, Office of Financial Management and Budget, and the Management Team.

Detailed information including current financial status, recommended departmental funding changes, department program objectives and performance measures, and capital projects was presented to the BCC during budget workshops held on June II and July 2, 2024. Citizen input – a key component of the budget development process – was a significant segment of each workshop and throughout the entire budget development process. After reviewing major assumptions and the impact of proposed budget cuts on the community, the BCC voted to advertise the millage rate of 4.5000 on Truth in Millage (TRIM) notifications, which is the same as the previous year's rate. During the two statutorily required public hearings in September, the BCC adopted the millage rate and the budget.

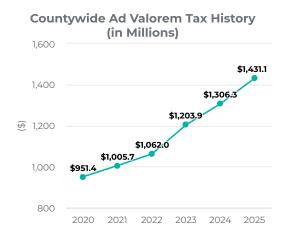
### **Property Values, Millage, and Taxes**

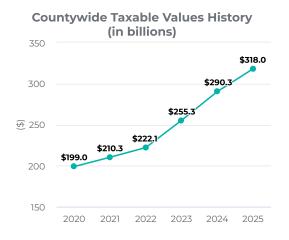
Prior to FY 2023, the rate of 4.7815 had been in effect for 11 consecutive years. In FY 2023, the BCC reduced the millage rate to 4.7150. The BCC reduced the millage rate again in FY 2024 to 4.5000, which was the largest millage rate reduction since the recession in 2008. The Countywide millage rate of 4.5000 is consistent with the previous year's rate. The FY 2025 rate is 8.07% above the rollback rate of 4.1641. Taxes, excluding voted debt, in comparison to rollback and the prior year rates are summarized in the following table:

	FY 2024 Adopted		FY 2025 Rollback		FY 2025 Adopted	
Taxing District	Millage	Amount	Millage	Amount	Millage	Amount
Countywide	4.5000	\$1,306,269,377	4.1641	\$1,324,230,392	4.5000	\$1,431,050,351
Library	0.5491	84,191,978	0.5077	85,196,807	0.5491	92,144,114
Fire Rescue - Main MSTU	3.4581	408,080,983	3.1986	412,765,604	3.4581	446,252,965
Fire Rescue - Jupiter MSTU	1.7879	28,378,279	1.6511	28,520,978	1.6488	28,481,248
Aggregate*	6.2936	\$1,826,920,617	5.9083	\$1,878,905,508	6.2826	\$1,997,928,678

<sup>\*</sup> The aggregate millage rate is the sum of all property tax levies imposed by the County divided by the Countywide property values

Taxable property values have been rebounding since FY 2012. The taxable value as of January 1, 2024 (used in calculating millage rates for FY 2025) is \$318 billion, an increase of \$27.73 billion, or 9.55% over last year's valuation, including new construction of \$5.1 billion and the revaluation of existing property. This is a new record high since the peak back in FY 2008. All property values and rollback calculations are based on the preliminary tax roll submitted by the Property Appraiser on July 1. Going forward, property values are projected to increase 4-6% per year. The below charts show the Countywide Taxable Values and Ad Valorem Taxes for the past several years:





### Major Changes in the Adopted Budget: FY 2025 vs FY 2024

This section includes a comparison of the FY 2024 Adopted Budget to the FY 2025 Adopted Budget. The FY 2024 Budget was modified many times during the fiscal year, which resulted in higher numbers than originally budgeted.

The total FY 2025 adopted budget totals \$9.1 billion. The net budget, which excludes internal service charges, interdepartmental charges, and interfund transfers, is \$7.9 billion and is \$1 billion (14.7%) greater than the FY 2024 adopted net budget. The majority of this increase is from unspent funds from prior fiscal years that have been encumbered for projects.

The FY 2025 General Fund budget is balanced at the rate of 4.5000 mills, which is consistent with the FY 2024 millage rate. This rate will generate \$1.4 billion in taxes, \$124.8 million more than last year.

A few of the major impacts on the FY 2025 budget include:

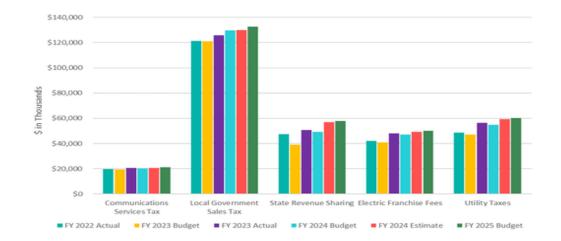
- Sheriff's net budget request \$70.1 million
- 6% pay increase for employees \$18.2 million
- Increase in reserves \$49.1 million compared to FY 2024 Adopted Budget (the increase from the FY 2024 Final Amended Budget is \$42.4 million)

The following table provides a summary of changes from the FY 2024 Adopted Budget to the FY 2025 Adopted Budget, and is followed by discussion of the major factors affecting those changes:

	Impact on Ad Valorem Requirements (\$ in millions)	
Budget Factor	Increase (Uses)	Decrease (Sources)
Increase Ad Valorem Taxes at Current Millage Rate		124.8
Increase in Major Revenues (Including Gas Tax)		49.0
Increase in Balance Brought Forward (BBF)		60.5
Decrease in available one-time funding sources, other Revenues, & statutory reserves		20.6
Increase in Sheriff (Net of Revenue and Prior Year Carry Forward)	70.1	
Increase Other Constitutional Officers and Judicial (Net of Revenue)	1.2	
Increase in Board Departments and Agencies	86.2	
Increase in Net Capital Funding Requirements	39.4	
Increase in Non Departmental Operations	8.9	
Decrease in Debt Service		0.1
Increase in Reserves	49.1	

Ad Valorem Taxes: The millage rate of 4.5000 will generate \$124.8 million more Ad Valorem taxes than last year.

**Major Revenues:** The FY 2025 total major revenue budget is \$322.5 million, which is 7% higher than the FY 2024 budget of \$301.5 million. Major revenues were significantly affected by the COVID-19 Pandemic. However, recovery has continued to be greater and faster than we anticipated, and we expect to exceed our budget for FY 2024. However, to keep conservative with our revenue forecasts, we only modestly increased our FY 2025 budget from our FY 2024 estimates. The below chart reflects a summary of the General Fund major revenue sources for the past few years:



### Major Changes in the Adopted Budget: FY 2025 vs FY 2024 (Continued)

**Sheriff's Budget:** The Sheriff's budget, representing nearly half of the tax equivalent budget, continues to be the major component in the budget development process. The net budget increase over FY 2024 is \$70.1 million or 9%. This amount is net of Sheriff revenues and carry forward amounts. In FY 2024, the carry forward was approximately \$25 million. For FY 2025, the carry forward amount was \$7.2 million.

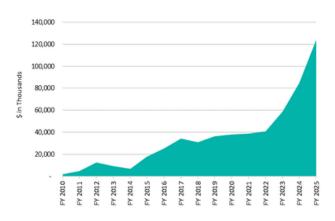
### Other Constitutional Officers/Judicial:

	FY 2024	FY 2025	\$ Change	% Change
Clerk & Comptroller	\$ 18,965,235	\$ 19,875,566	\$ 910,331	4.80%
Property Appraiser	23,555,633	24,730,632	1,174,999	4.99%
Supervisor of Elections	33,785,958	25,916,235	(7,869,723)	-23.29%
Tax Collector	14,569,478	20,127,489	5,558,011	38.15%
Judicial	8,152,347	9,602,774	1,450,427	17.79%
Total	\$ 99,028,651	\$ 100,252,696	\$ 1,224,045	1.24%

The FY 2025 Budget for the Supervisor of Elections decreased as a result of the election cycles. The FY 2024 budget included the Presidential Preference Primary and most expenses for the November 5, 2024 (FY 2025) General Election. The increase in the Tax Collector is due to the construction of a new service center in FY 2025.

**Board Departments and Agencies:** The primary reason for the increases are the addition of 49 Ad Valorem tax-funded new positions (including positions added for the Office of Inspector General) and a 6% employee pay increase which was effective October 1, 2024.

**Capital Projects:** The FY 2025 budget includes \$124 million in new General Fund Ad Valorem funding. This reflects a \$39.4 million increase in net Ad Valorem support compared to FY 2024. During the recession, pay as you go capital was reduced almost completely to balance the budget, and has been increased slowly to build back the program. In FY 2007, Ad Valorem funding for capital was \$84.5 million. The FY 2025 amount brings the County close to where it should be when this amount is adjusted for inflation. Growing this amount will allow the County to continue addressing backlogged infrastructure projects.



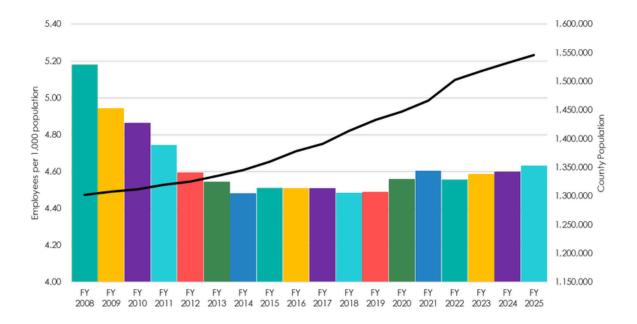
**Non-Departmental Operations:** \$7.1 million of the \$8.9 million shown on the table is attributable to funding requirements for Community Redevelopment Agencies.

**Reserves:** General Fund Undesignated reserves for FY 2025 increased \$49.1 million from the FY 2024 Adopted Budget to \$426 million, or 18% of the total fund budget. This is within the County's preferred policy level of 15% - 30%. The increase from the final FY 2024 amended budget is \$42.4 million. This amount of reserves would be able to fund approximately three months of County operations in the event of a major natural disaster or other emergency. The availability of reserves for use in a financial emergency is one indication that a government is financially strong. Reserves provide the flexibility to fund special opportunities and emergencies and are a key consideration when rating agencies evaluate future borrowings. The County, one of only 58 in the country, maintains AAA ratings from all three rating agencies.

### Size of the Workforce

The FY 2025 budget provides for 12,531 positions, of which 7,158 are funded in departments controlled by the BCC. The budget includes a net of 89 new BCC positions. The new positions are primarily in Fire Rescue (27), Parks & Recreation (19), Facilities Development & Operations (11), and Water Utilities (7). The remaining 25 positions are spread throughout 14 County departments.

The size of the workforce in departments controlled by the BCC has grown 6.14% compared to the peak in FY 2008, however, population has increased approximately 18.69%. Because personnel costs are a major portion of the County's operating budget, changes in the number of employees per 1,000 population have a direct relationship to the cost of providing services. A decrease in employees per 1,000 population indicates that the County continues to implement more effective processes to maintain current service levels.



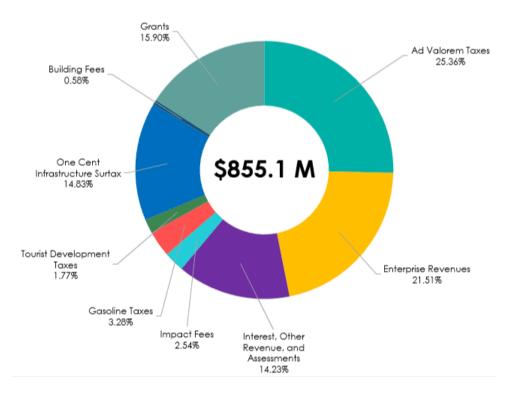
	Employees	County Population	Employees per 1,000 population
FY 2008	6,744	1,302,451	5.18
FY 2009	6,463	1,307,784	4.94
FY 2010	6,379	1,312,016	4.86
FY 2011	6,261	1,320,134	4.74
FY 2012	6,089	1,325,758	4.59
FY 2013	6,066	1,335,415	4.54
FY 2014	6,030	1,345,652	4.48
FY 2015	6,134	1,360,238	4.51
FY 2016	6,214	1,378,417	4.51
FY 2017	6,274	1,391,741	4.51
FY 2018	6,339	1,414,144	4.48
FY 2019	6,433	1,433,417	4.49
FY 2020	6,597	1,447,857	4.56
FY 2021	6,748	1,466,494	4.60
FY 2022	6,844	1,502,495	4.56
FY 2023	6,960	1,518,152	4.58
FY 2024	7,045	1,532,718	4.60
FY 2025	7,158	1,545,905	4.63

### **Capital Improvement Program (CIP)**

The County's five-year CIP is published in a separate document and includes capital and operating costs with funding sources for the current fiscal year plus four years into the future. County Administration, the Planning Division, and the Budget Office staff work together to review and revise the levels of service previously adopted in the Comprehensive Plan (Comp Plan). The Comp Plan is the basis for prioritizing capital projects and for determining if an amendment to the Capital Improvement Element of the Comp Plan is necessary.

Criteria for capital project prioritization are established in the Capital Improvement Element of the Comp Plan. These criteria address issues such as why the project is needed, what type of service the project will support, and the physical location of the proposed project. The Comp Plan is based on an overall goal of maintaining a high quality of life in Palm Beach County. Further discussion of the Comp Plan can be found in the Introduction section of the Budget Document, under Long-Term Goals and Policies.

The FY 2025 CIP, including interfund transfers and debt service, totals \$3.4 billion. Of this amount, \$2.5 billion is carried over from funding allocated to projects from previous fiscal years, and approximately \$855.1 million comes from the different revenue sources per the below chart:



Complete information regarding newly funded projects is located in the <u>FY 2025 Capital Improvement Program</u> (CIP document).

New capital projects usually impact the County's operating budget in future years. This impact is an important consideration in determining the approval of new projects; each department is required to provide estimated operating expenses when requesting capital projects during the budget development process. Further discussion of operating impact can be found in the Capital section of this document and in the CIP document.

### **For the Future**

The local economy has rebounded and is continuing the trends the County saw for years, where corporations are relocating to the County providing high paying jobs and stimulating other aspects of the economy. Palm Beach County has one of the highest average wages in the state. The County's taxable value increased 9.6% for FY 2025 and we expect a strong increase in values for FY 2026 due to an active real estate market. In August 2024, the median price for a single family home in Palm Beach County was \$617,500, which is a 2.1% increase over the same month last year. These results support our expectation of a leveling off of property value increases. However, we still expect future years to increase approximately 4-6% annually. Each 1% increase in taxable property values, over the current year, will generate \$14.3 million at the current millage rate.

However, the County will still have budget challenges next year which include the following:

- The Sheriff's gross budget is \$960.2 million, which includes a \$7.2 million carryforward from FY 2024, but does not include any operating capital in FY 2025. Balancing next year's budget, without impacting BCC Departments or others programs, will likely hinge on his budget request.
- The FY 2025 budget includes a 6% pay increase for general County employees. While the FY 2019 Compensation Study has been fully implemented since FY 2023, the County is still experiencing issues attracting and retaining staff. Consideration should be given to continue providing pay increases, which are approximately \$3 million per year per percentage increase provided.
- Affordable Housing continues to be a priority. We have included a \$15 million annual contribution for Workforce Housing, but we may need to increase this contribution further.
- The November 2024 election resulted in the passage of Amendment 5 that supported adding an inflation adjustment to the current homestead property tax exemption. It is estimated that the impact of this could be approximately \$10 million. The County will either have to reduce services, or increase the millage rate to account for this revenue loss.

### Conclusion

Budget preparation is truly a team effort. In order to meet the BCC's strategic goals, the work and support of the Management Team, the Office of Financial Management and Budget, and the individual departments is greatly appreciated. Special appreciation is directed to the Board of County Commissioners for their commitment to addressing the difficult policy decisions inherent in the budget process.

Sincerely,

rdenia C. baker

Verdenia C. Baker County Administrator

More detailed information may be found on our FY 2025 Budget website 🗹, including: Detailed Line Item Budgets, Budget In Brief, Budget Fact Sheet, as well as other information used in the budget development process.



### **Principal Officials of Palm Beach County**



Top row from left to right: Michael A. Barnett (District 3), Marci Woodward (District 4), Sara Baxter (District 6), Mack Bernard (District 7) Bottom row from left to right: Maria G. Marino (Vice Mayor, District 1), Maria Sachs (Mayor, District 5), Gregg K. Weiss (District 2)

### **Constitutional Officers**

Joseph Abruzzo Clerk of the Circuit Court & Comptroller

> Dorothy Jacks Property Appraiser

Ric L. Bradshaw Sheriff

Wendy Sartory Link Supervisor of Elections

> Anne M. Gannon *Tax Collector*

### **Appointed Officials**

Verdenia C. Baker County Administrator

> Denise Coffman County Attorney

David A. J. Zamora Internal Auditor

### **Office of Financial Management and Budget**

Sherry Brown Director

Lisa Master Budget Director

Alicia DeAbreu Assistant Budget Director

### Acknowledgements

Special recognition is given to the following individuals for their efforts in coordinating and preparing the FY 2025 Budget.

Sherry Brown	Director	
Lisa Master	Budget Director	
Alicia DeAbreu	Assistant Budget Director	
Marc Georges	Budget Manager	
Ed Williams	Budget Analyst III	
Andres Figueroa	Budget Analyst II	
Venice Johnson	Budget Analyst II	
Daniella Alcin	Budget Analyst I	
Katherine Kaps	Budget Analyst I	
Chad Basore	Staff Budget Analyst	
Mike DiMaria	Staff Budget Analyst	
Diane Capria	Fiscal Specialist III	
Jasmine Aiken	Administrative Assistant III	
Andrew Howell	Student Intern	
Keith Clinkscale	Director of Strategic Planning and Performance Management	
Marcela Millett	Senior Strategic Planning and Performance Analyst	
Mark Braun	Debt Manager	

### **Office of Financial Management & Budget**

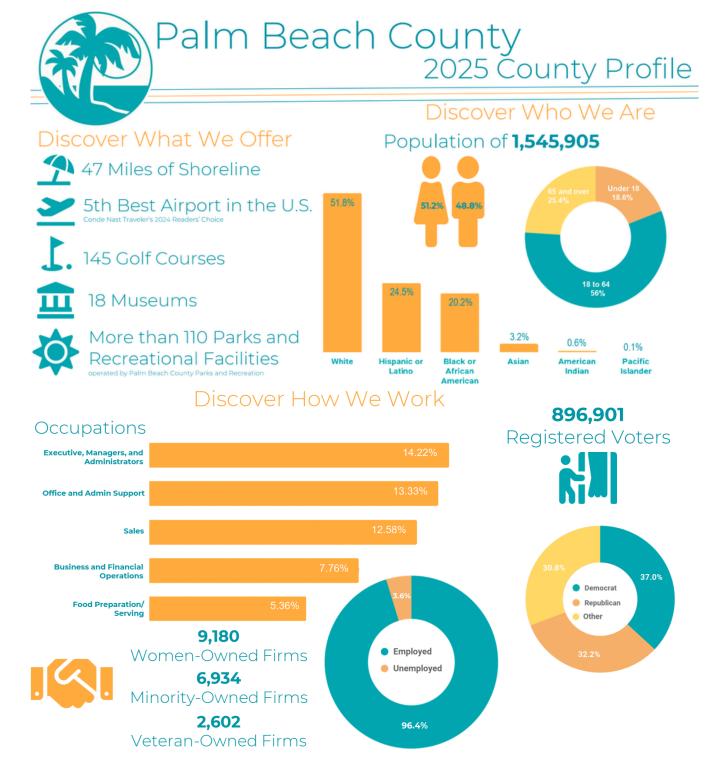
### Special Thanks to:

County Commissioners for their early and continuous involvement in the budget process.

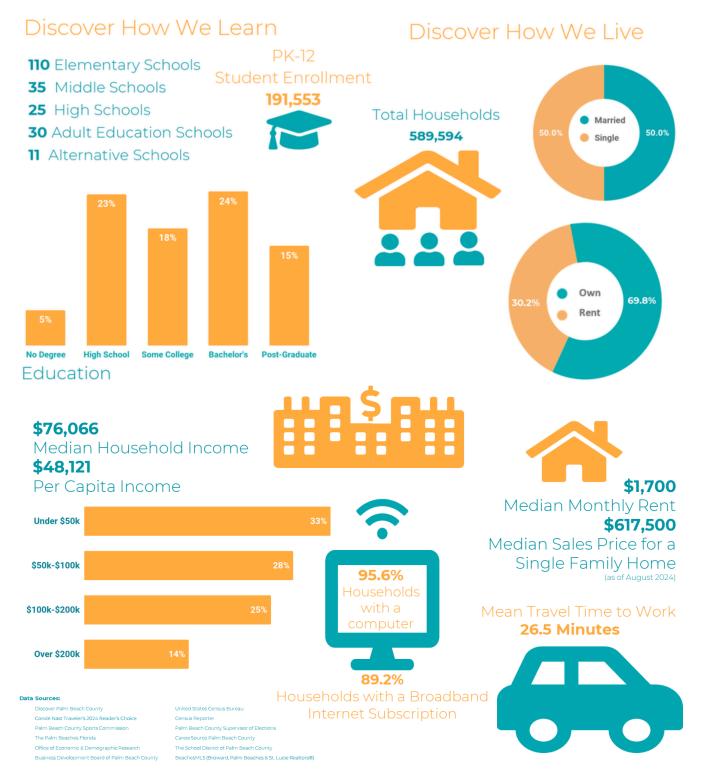
County Administrator and Assistant County Administrators for their expanded participation in this year's budget process.

Department Heads and their Staff for their extraordinary effort in formulating the budget.

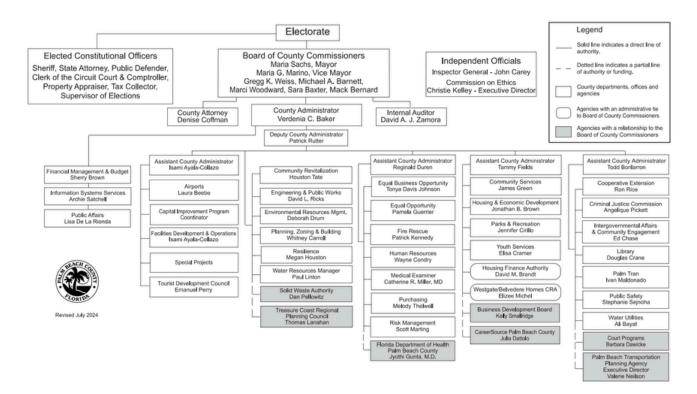
### **County Profile**



### **County Profile**



## **Organization Chart**



### Location



Located on the southeast coast, Palm Beach County is the largest of Florida's 67 counties. As part of Florida's Gold Coast, Palm Beach County is bordered on the east by the Atlantic Ocean with 47 miles of shoreline. It is located north of Fort Lauderdale and Miami, and south of Orlando. The County's 2,385 square miles include 1,977 square miles of land and 408 square miles of surface water, making it one of the largest counties east of the Mississippi River. The surface water areas include the Intracoastal Waterway and approximately one-third of Lake Okeechobee, which is the largest freshwater lake in the state and the largest in the United States except for the Great Lake.

Palm Beach County's climate has enhanced its image as a location that provides a high quality of life to its residents. The average temperature is 89 degrees in the summer and 74 degrees in the winter. The wet season extends from June through October, with an average annual rainfall of 62 inches.

There are 39 municipalities within the County encompassing a total of 337 square miles, or approximately 17% of the County's land area. As of FY 2025, an estimated 57% of the County's population resides within the municipalities. The change in population since the FY 2024 reporting reflects an increase of 13,187 with a municipal growth of 7,973 and a concurrent increase of approximately 5,214 in the unincorporated area.

West Palm Beach remains the largest city in population with approximately 125,401 residents within 53.81 square miles. Palm Beach Gardens is the largest city in land area with approximately 62,469 residents within 56.72 miles. Cloud Lake and Briny Breezes are the smallest in land area, with approximately 137 and 498 people respectively, living within about 0.05 and 0.06 square miles each. In addition, 14 municipalities are less than one square mile each.

Population estimates for each of the 39 municipalities, as well as, the mailing addresses for each Town/City Hall can be found at the following link:

Municipal Members (palmbeachcountyleagueofcities.com) 🗹

Sources used: Palm Beach County - PZB, Planning Division, County Profile; Palm Beach County Interesting Facts and Figures; Business Development Board of Palm Beach County; University of Florida, Bureau of Economic and Business Research

### History



The first settlers, in what is now Palm Beach County, were Indian tribes such as the Tequesta, Jeaga, Caloosa, and later the Seminoles. The next settlers arrived in 1860 when the Jupiter Lighthouse was built to aid sailors navigating the Atlantic Ocean. Homesteading began in the late 1800's with the majority of the settlers coming to the area to farm. Early farmers found the soil to be highly productive and earned most of their income by growing vegetables for the northern winter market.

The late 1800's also marked the beginning of the tourism industry. Transportation improvements, particularly to the railroad system, provided easier access to the area. Hotels to serve tourists and the first winter homes for seasonal residents were constructed. In 1892, Henry Flagler visited Palm Beach and decided to build a large resort hotel, the Royal Poinciana, and extend the Florida East Coast Railroad to West Palm Beach from Jacksonville. These developments made Palm Beach the nation's premier winter resort. Flagler considered the mainland area a perfect satellite location to service his resort and a good place for his workers to live. This area was incorporated as West Palm Beach in 1894.

Other cities, such as Linton and Boynton Beach, were established soon after West Palm Beach. Linton was founded in 1894 by William S. Linton, the postmaster of Saginaw, Michigan. He and a friend purchased 160 acres of land and sold it in five-acre tracts through ads in Michigan newspapers. In 1901, they renamed the town Delray Beach, after a Detroit suburb. Boynton Beach was founded in 1895 when Civil War officer Major Nathan S. Boynton built a 50-room resort hotel on the beach. One year later, the railroad came through on its way to Miami.

The State Legislature established Palm Beach County as Florida's 47th County on July 1, 1909. Prior to that time, the area was part of Dade County. Palm Beach County originally encompassed Lake Okeechobee and the areas that became Broward County in 1915, Okeechobee County in 1917, and Martin County in 1925. In 1963, the State of Florida partitioned Lake Okeechobee among all of the counties that border it.

The first County Commission meeting was held on July 6, 1909 and West Palm Beach was designated as the County Seat. By 1910, the County's population had grown to more than 5,500 residents. The entire County experienced tremendous growth and development following World War I. The building and population increase produced a great land boom in the early 1920's. Contributing to the land boom was the climate, as well as an increase in the use of the automobile along with a growing network of roads. The State encouraged the influx of new residents during this period by promising never to pass state income or inheritance taxes. The 1926 Florida Land Bust, the 1926 and 1928 hurricanes, and the 1929 stock market crash drastically affected the local economy, but these events did not stop growth entirely due to the prior establishment of major transportation facilities.

World War II brought many changes to the County, including air bases and new jobs. After the war, Grace Morrison Field was expanded and became Palm Beach International Airport. During the same time period, small specialized businesses, many electronic-oriented, joined industrial giants like Pratt-Whitney and IBM in establishing plants in Palm Beach County.

The County remained largely undeveloped through the 1950's, as evidenced by a 1960 population of less than 250,000. Although some citizens felt that it had lost its natural, unspoiled quality, many leaders welcomed urbanization and actively promoted growth and development.

In the late 1960's and early 1970's, large numbers of middle and upper income retirees began to move to Florida, prompting developers to build new subdivisions and cities. During this same period, the advent of air conditioning greatly enhanced the living and working environment, further increasing the pace of development.

Throughout the 1980's, the economy and the construction industry thrived as the population grew by approximately 5% per year. The national recession that occurred in the early 1990's reduced the County's growth rate to an average of approximately 3.1% annually. The County's FY 2025 population is estimated to be 1,545,905, an increase of .86% from FY 2024.

Sources used include: Business Development Board of Palm Beach County; University of Florida, Bureau of Economic and Business Research; Palm Beach County Interesting Facts and Figures

### **Form of Government**

As a result of the November 6, 1984 general election, Palm Beach County became a Home Rule Charter County on January 1, 1985. This "Home Rule" allows residents, through their elected commissioners, greater independence in determining how their County government will function and what services it will provide. Major advantages resulting from changing to this form of government include:

- allowing the County to pass its own ordinances and laws as long as they do not conflict with state and federal laws;
- providing initiative procedures that allow voters to create, modify, and amend local laws;
- providing a process to modify or amend the Charter;
- and providing voters with a process to recall County Commissioners for cause.

The Board of County Commissioners (BCC), which is the legislative branch of County government, adopts ordinances and resolutions to establish programs that protect and maintain the health, safety, and welfare of County residents. In 1990, the BCC changed from five at-large Commissioners to seven, each representing a single-member district. Each Commissioner is elected to a four-year term by voters in the district in which they reside. Commissioners elect a Mayor to preside over meetings and serve as the ceremonial head of the County. A Vice Mayor is also selected to assume these duties in the absence of the Mayor.

The BCC considers major problems facing County government and guides the growth and development of the County consistent with the public interest. Major areas of public interest under the control of the Board include:

- provision of fire protection and disaster relief services;
- construction and maintenance of County buildings, roads, and bridges;
- provision of programs of housing, community development, slum clearance, conservation, flood and beach erosion control, and air pollution control;
- adoption and enforcement of building and housing codes and regulations;
- preservation of natural resources;
- preparation, review, and periodic amendment of the Comprehensive Land Use Plan for the development of the unincorporated portion of the County;
- and provision of cultural and recreational facilities and programs.

Additionally, the BCC may enter into agreements with other governmental agencies for the joint performance of duties.

The Commission appoints the Chief Executive Officer, i.e., the County Administrator, who implements BCC approved programs and manages the day-to-day operations of County government. With BCC approval, the County Administrator appoints Assistant County Administrators and Department Directors.

The County's Departments under the County Administrator are organized into two groups: General Operations Departments, which provide direct services to residents, and Central Services Departments.

General Operations Departments Include		
Airports	Medical Examiner	
Community Services	Palm Tran	
County Cooperative Extension Services	Parks and Recreation	
County Library	Planning, Zoning, and Building	
Engineering and Public Works	Public Safety	
Environmental Resources Management	Water Utilities	
Fire Rescue	Youth Services	
Housing and Economic Development		

Central Services Departments Include			
County Administration	Information Systems Services		
Facilities Development and Operations	Public Affairs		
Financial Management and Budget	Purchasing		
Human Resources	Risk Management		

There are also seven separate Offices that are under the authority of the County Administrator. These are: Criminal Justice Commission, Legislative Affairs, Office of Community Revitalization, Office of Equal Business Opportunity, Office of Equal Opportunity, Office of Resilience, and Tourist Development Council. The County Attorney and Internal Auditor are appointed by the Board of County Commissioners.

In addition to the County Administrator, the BCC appoints County residents to serve as volunteers on various citizens' boards, commissions, committees, and councils. These groups are established for advisory and/or regulatory purposes. State law creates some advisory boards, while others are formed by the BCC to meet special needs and to help solve challenging issues facing County government.

Constitutional Officers and Judiciary are County Officials, other than the BCC, who are elected for four-year terms by the voters in general elections. The officers include the Clerk of the Circuit Court and Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, Public Defender, State Attorney, and Tax Collector.

Palm Beach County is not a consolidated or "metro" form of government. The Palm Beach County School System is governed by a non-partisan elected School Board and operates under the direction of a School Board-Appointed Superintendent. The BCC has no jurisdiction over the School Board.

The South Florida Water Management District, Children's Services Council, Health Care District, Drainage Districts, Inlet Districts, and municipalities within the County are also not under the authority of the BCC.

### **Economic Trends**

Palm Beach County is Florida's largest county in area and fourth in population. Growth predominantly from in-migration, has historically been a major influencing factor in the County. On average, population has increased 1.10% annually from 2011 to 2024 and is estimated to increase through FY 2025.

Current economic indicators for Palm Beach County point to an economy which is increasingly healthy over the past several years. Significant investments made to develop the Biotechnology Industry in the County has spurred growth in that sector, pushing it into a tie with Retail Trade as the second largest industry behind only Educational, Health Care, and Social Services.

Tourism, construction, and agriculture continue to play a prominent role in the County's economy.

**Tourism** - During FY 2024, Palm Beach County emerged as Florida's most sought-after tourist destination, thanks to breathtaking coastlines, vibrant cultures, and extensive array of attractions. With this much traveler demand, Palm Beach County is projecting to have 9.6 million visitors by year-end with the increase in hotel and non-hotel (Airbnb/VRBO) bookings. Impressively, FY 2024 Bed Tax collections in Palm Beach County reached \$87 million, marking a 3.6% increase over last year's \$84 million. This reflects the growing number of visitors and solidifies the County's status as a premier destination. The Sports Tourism industry played a pivotal role in the County's tourism sector by hosting various events that attracted sports enthusiasts. The Film and Television industry showcased Palm Beach County's picturesque landscapes, garnering attention for the area through their productions. The Cultural Council for Palm Beach County further enriched the tourism ecosystem, offering a diverse range of artistic and cultural experiences for visitors to enjoy. Evidence of a thriving tourism industry, the Leisure and Hospitality sector, supported 92,500 jobs during August 2024. The significant workforce engaged in this sector further strengthens Palm Beach County's appeal as a tourist hub. Business Travel has been instrumental in Palm Beach County's tourism landscape, drawing professionals for conferences, meetings, and conventions. The Tourism sector in Palm Beach County has achieved remarkable success in FY 2024, as indicated by the metrics. With its continued dedication to excellence and innovation, Palm Beach County is positioned for even greater accomplishments in the years ahead.

**Construction** - During FY 2024, the total number of permits issued decreased to 70,224 from 72,965 in FY 2023, or by 3.8%. Building Permit revenues also decreased by 2.6% to \$26.8 million as compared to \$27.5 million in the prior year. In residential construction, 297 multi-family and 1670 single-family unit starts occurred in FY 2024, as compared to 535 multi-family and 1886 single-family unit starts in FY 2023. The total value of new residential construction decreased by 21.5% at just under \$667 million in FY 2024, as compared to \$850 million in FY 2023. However, the total value of all construction permitted decreased by only 4%, from just under \$2.5 billion in FY 2023 to just under \$2.4 billion in FY 2024.

**Agriculture** - The USDA 2022 Census of Agriculture documents Palm Beach County agriculture cropland at 460,575 acres. Roughly 76% of County agricultural acreage is comprised by larger farms that exceed 2,000 acres in size. Market value revenue from agricultural sales are roughly \$1.4 billion. Palm Beach County continues to lead the state of Florida in agricultural proceeds, as well as all counties east of the Mississippi River for agricultural crop income. Palm Beach County leads the nation in sugarcane and fresh sweet corn production. The County is also Florida's top producer of sweet bell peppers, rice, lettuce, radishes, Chinese vegetables, specialty leafy crops, celery, eggplant, herbs, and sod.

Land under agriculture represents 35% of the total County land area. According to a 2016 University of Florida Institute of Food and Agricultural Sciences (UF/IFAS) analysis of Florida's environmental horticulture industry, the Palm Beach County nursery industry ranked third in the state, employing roughly 2,600 people, while garnering \$375 million per year in economic activity from greenhouse, nursery, and floriculture businesses. Bagasse is the fibrous by-product that remains after sugarcane stalks have been milled to extract sugar. The sugarcane industry re-purposes this bagasse as a "green fuel" for water boilers that generate the electricity to power the mill machinery and adjacent office complex. Bagasse is also the agricultural raw material used in a "green manufacturing facility" that produces 100% compostable plates, bowls, and takeout containers. Bagasse, along with other plant-based products, serve as the fuel source for the largest agriculturally based biomass co-generation (electricity) plant in North America.

Equestrian acreage in Palm Beach County remains stable at roughly 8,800 acres, ranking as the second largest equine county in Florida, following Marion County. World-class equestrian competitions take place during the winter season, including international polo, dressage, and show jumping. A September 2024 analysis prepared by Wellington International for the Palm Beach County Sports Commission indicates that the 2024 Winter Equestrian Festival (a 13-week event in Wellington) contributed a \$403 million impact to the local County economy.

**Business Sectors** - Palm Beach County has a diverse economy, having 21 employment sectors that contribute towards the County's resilience. The top five sectors by employment are Health Care and Social Assistance with 100,670 jobs, Retail Trade with 78,124 jobs, Accommodation and Food Services with 71,197 jobs, Administrative and Waste Services with 55,498

jobs, and Professional and Technical Services with 55,340 jobs. Within the top five sectors, Health Care and Social Assistance had the biggest increase with 5,841 jobs or 5.80% and Administrative and Waste Services losing 1,087 jobs or -1.96%.

The County also has a number of high wage sectors, all of which exceed \$100,000. The top five sectors by average wage are Management of Companies and Enterprises at \$239,565, Finance and Insurance at \$185,599, Utilities at \$135,638, Information at \$108,643, and Professional and Technical Services at \$107,806. Wholesale Trade is in sixth place with an average wage of \$103,055. Within the top five sectors, Management of Companies and Enterprises had the largest increase by \$56,712 or 23.67%, and Utilities having a reduction of \$3,512 or -2.59%.

Two of the highest employment sectors have the lowest average wages, with Retail Trade having the second lowest at \$44,544 (up 1.77%), and Accommodation and Food Services having the lowest at \$34,180 (up 5.04%).

Sources used include: University of Florida, Bureau of Economic and Business Research; PBC Tax Collector; Palm Beach County, Tourist Development Council; Palm Beach County Sports Commission; Florida Department of Economic Opportunity; Electronic Planning, Zoning and Building (ePZB) permitting system; Palm Beach County, Cooperative Extension Service; University of Florida/IFAS; Wellington International; USDA National Agricultural Statistics Service; Palm Beach County, Housing and Economic Development; Florida Department of Economic Opportunity Quarterly Census of Employment and Wages; Career Source Palm Beach County

### **Unemployment Rate**

The County's median household income is \$76,066. The County's labor force employed is estimated to be 782,410. As the economy recovers from the COVID-19 pandemic, the unemployment rate increased from roughly 3.3% in September 2023 to 3.6% in September 2024. Additionally, the rate in Palm Beach County is lower than the national rate and slightly higher than the state rate.

Sources used include: Census Reporter; Business Development Board of Palm Beach County; Career Source Palm Beach County; U.S. Bureau of Labor Statistics

### **Property Taxes**

Property taxes are a lien on all taxable property as of January 1st of each year. Taxes are due November 1st and are payable by April 1st of the following year. Each parcel of property is assessed to the last known owner as established from the latest recorded deed or tax return.

There are three types of property which are subject to an Ad Valorem tax (a tax based on the assessed value of real or personal property). The three types are:

- Real Estate covers land and the improvements thereon;
- Tangible Personal Property includes property such as fixtures, equipment, and machinery; and
- **Intangible Personal Property** includes stock, bonds (except those exempt), mortgages accounts receivable, mutual funds, notes, trusts, estates, etc. (State tax handled directly by the State of FL).

All property owners who maintain their permanent home on the property are entitled to a "Homestead Exemption" which exempts the first \$25,000 of assessed value of the property from Ad Valorem taxes. Effective January 1, 2008, a property with an assessed value of \$75,000 or more receives an additional \$25,000 exemption. Additional exemptions are also available to widows/widowers, disabled veterans, totally disabled non-veterans, senior citizens, and others. The November 8th, 2016 Elections passed additional exemptions for totally and permanently disabled first responders and a homestead tax exemption for certain senior, low income, long-term residents.

The BCC levies a countywide millage that applies to all property owners in the County on the net assessed value of property. Millage is the rate used to determine the amount of tax. A mill is one-tenth of a cent, or \$1.00 of tax for every \$1,000 of net assessed value. The FY 2025 Countywide rate is 4.5000 mills.

Palm Beach County Fire Rescue and the County Library are dependent districts under the control of the BCC. They levy millages that apply to all property owners in the unincorporated portion of the County and residents of the municipalities that have elected to join the districts rather than provide the services themselves. The municipalities also levy millages to finance their local government's operating costs.

In addition to the BCC and municipalities, various other taxing districts levy millages that affect all property owners in the County or property owners in the particular districts. Some other entities in the County that levy property taxes are drainage districts. These taxes are not based on the value of the property, but on the number of acres in the parcel. Each district assesses an "Acreage Levy", a fixed amount for each acre or part thereof, to cover the maintenance and debt of the drainage facilities in the district. Additionally, some districts assess a "Parcel Levy", a fixed amount per parcel, to cover the cost of road maintenance and debt within the district.

Belle Glade	Lake Clarke Shores	Palm Springs
Cloud Lake	Lake Park	Royal Palm Beach
Glen Ridge	Lake Worth Beach	South Bay
Haverhill	Lantana	South Palm Beach
Juno Beach	Loxahatchee Groves	Wellington
Jupiter	Pahokee	Westlake

### Fire Rescue Taxing Districts (MSTU)

### Serviced by Fire Rescue

Manalapan

Fire Rescue has an emergency service agreement with Martin County and Broward County.

### Dispatched by Fire Rescue Outside the Fire Rescue Taxing District

Atlantis	Highland Beach	Palm Beach Gardens
Delray Beach	Jupiter Inlet Colony	Palm Beach Shores
Greenacres	Mangonia Park	Riviera Beach
Gulf Stream	North Palm Beach	Tequesta
	West Palm Beach	

## **County Library Taxing Districts**

Atlantis	Juno Beach	Palm Beach Gardens	
Belle Glade	Jupiter	Palm Beach Shores	
Briny Breezes	Jupiter Inlet Colony	Royal Palm Beach	
Cloud Lake	Lake Clarke Shores	South Bay	
Glen Ridge	Loxahatchee Groves	South Palm Beach	
Greenacres	Mangonia Park	Tequesta	
Haverhill	Ocean Ridge	Wellington	
Hypoluxo	Pahokee	Westlake	



# **Countywide Taxing Districts**

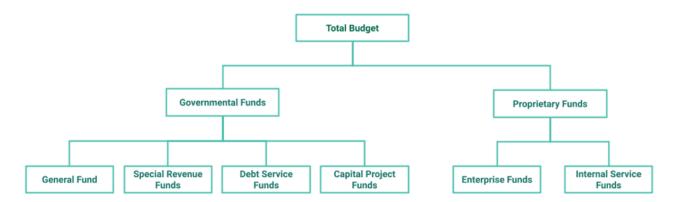
The School District of PBC	Health Care District					
3300 Forest Hill Boulevard	2601 10th Avenue North, Suite 100					
West Palm Beach, FL 33406	Palm Springs, FL 33461					
Telephore: (561) 434-8000	Telephphone: (561) 659-1270					
Children's Services Council	Florida Inland Navigation District					
2300 High Ridge Road	1314 Marcinski Road					
Boynton Beach, FL 33426	Jupiter, FL 33477					
Telephone: (561) 740-7000	Telephone: (561) 627-3386					
South Florida Water Management District						
South Water Management Basin						
Everglades Construction						
3301 Gun Club Road						
West Palm Beach, FL 33406						

Telephone: (561) 686-8800

# Non-Countywide Taxing Districts

Greater Boca Raton Beach and Park District					
21618 St. Andrews Boulevard					
Boca Raton, FL 33433					
Telephone: (561) 417-4599					
	Jupiter Inlet District				
Port of Palm Beach District	Jupiter Inlet District				
<b>Port of Palm Beach District</b> 1 East 11th Street Suite 600	<b>Jupiter Inlet District</b> 400 N. Delaware Boulevard				
	-				

### **Fund Structure**



### **Fund Types and Descriptions**

The financial accountability of Palm Beach County is measured on a fund basis in accordance with generally accepted accounting principles (GAAP). A fund is a separate fiscal and budgetary entity. Revenues and expenditures are legally recorded in the following groupings of funds, each of which must be in balance and may not show a deficit per Florida statutory requirements.

### **Governmental Funds**

### General Fund (0001)

This fund is used to account for financial transactions which are applicable to the general financial requirements of the County, except those required to be accounted for in other funds. Some of the countywide operations included in the General Fund are: Parks and Recreation, Engineering, Facilities Development and Operations, Public Safety, and Sheriff. Countywide Administration, County Attorney, Financial Management and Budget, Human Resources, and Purchasing are also included in the fund.

### Special Revenue Funds (1000-1999)

These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The restricted or committed proceeds or specific revenue sources should be expected to continue to comprise a substantial portion of the inflows reported in the fund. The County uses a minimum of 50% as its definition of substantial. Some of the funds in this grouping are County Transportation Trust, Fire Rescue, Municipal Services Taxing District, County Library, and Tourist Development.

### Debt Service Funds (2000-2999)

These funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for debt service.

### Capital Projects Funds (3000-3999)

These funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facility and other capital assets. Capital project funds exclude those types of capital related outflows financed by proprietary funds.

### **Proprietary Funds**

### Enterprise Funds (4000-4999)

These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges. Airports and Water Utilities are considered Enterprise funds.

#### Internal Service Funds (5000-5999)

These funds are used to account for the goods and services which are provided by departments for the benefit of other County departments on a cost reimbursement basis. Fleet and Risk Management are Internal Service Funds.

### **Measurement Basis**

In governmental accounting, the measurement basis used for the accounting system depends on the fund or funds involved.

Governmental funds use the current financial resources and the modified accrual basis of accounting. With this measurement focus, only current assets and deferred outflows, and liabilities and deferred inflows are generally included on the balance sheet. Under the modified accrual basis, revenues are recognized if they are measurable and available for use during the year. For this purpose, the County considers revenue to be available if it is collected within 60 days of year-end. Revenues not considered available are recorded as deferred revenues. Expenditures are recognized in the period the liabilities are incurred; however, debt service, as well as expenditures related to compensated absences, claims and judgments, and other post employment benefits are recorded only when payment is due.

Proprietary funds use the full accrual basis of accounting. Under this basis, revenues are recognized in the period earned and expenses are recognized in the period that the liabilities are incurred.

### **Financial Statements**

In governmental accounting, the focus for budgeting, measuring, and reporting on financial activity depends on the funds involved.

Governmental funds are accounted for on a "financial resource flow" focus. This means that governmental fund balance sheets will only contain current assets, current liabilities, and the excess of current assets over current liabilities, which is called the fund balance or fund equity. Governmental fund operating statements present increases in resources (revenues and other financing sources), uses of resources (expenditures and other financing uses), and changes in fund balances.

Proprietary funds are accounted for on an "income determination" measurement focus. Accordingly, all assets and liabilities are included on their balance sheets. Proprietary fund operating statements present increases (revenues) and decreases (expenses) in net position.

The government-wide financial statements presentation distinguishes between activities that are supported primarily by taxes and intergovernmental revenues (governmental activities) and activities that are intended to recover all or most of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public safety, physical environment, transportation, economic environment, human services, and culture and recreation. The business-type activities of the County include the Water Utilities Department and the Department of Airports.

### **Fund Balance Reporting**

Governmental fund balances are classified as nonspendable and spendable as follows:

- **Nonspendable Fund Balance** includes amounts that cannot be spent either because it is not in spendable form or because of legal or contractual requirements (e.g. inventory, prepaids).
- Spendable Fund Balance includes amounts in the following four categories:
  - Restricted Fund Balance includes amounts that are constrained for specific purposes which are externally
    imposed by providers (such as grantors or creditors) or enabling legislation. Restrictions may be changed or lifted
    only with the consent of the resource providers.
  - **Committed Fund Balance** includes amounts that are constrained for specific purposes, that are internally imposed by the County's highest level of decision making authority, the Board of County Commissioners (BCC). Formal action must be taken by the BCC prior to the end of the fiscal year. The same formal action must be taken by the BCC to remove or change the limitations placed on the funds.
  - Assigned Fund Balance includes amounts that are intended to be used for specific purposes that are neither restricted or committed. Fund Balance may be assigned by the BCC, the County Administrator, the Director of OFMB, or the Budget Director.
  - Unassigned Fund Balance includes amounts in the general fund that have not been classified in the previous four categories. Unassigned fund balance could also include deficit residual balances for any governmental funds after reporting amounts as restricted, committed, or assigned. Deficit amounts cannot be reported for restricted, committed, or assigned fund balances in any fund.

### **Order of Use of Restricted and Unrestricted Funds**

When both restricted and unrestricted funds are available for expenditure, restricted funds will be used first. When committed, assigned, and unassigned funds are available for expenditure, committed funds should be spent first, assigned funds second, and unassigned funds last.

# **Department/Fund Relationship**

The following is a matrix of County departments and agencies and their fund relationship.

Department	General	Special Revenue	Capital	Enterprise	Internal
Department	Fund	Fund	Fund	Fund	Fund
Board of County Commissioners	Fund	Fulla	Fund	Fund	Fullu
Community Services			. /		
County Administration	×	×	Y		
County Attorney	- ×				
County Commission					
County Cooperative Extension Service		./	./		
Criminal Justice Commission	× /	× /	Y		
Engineering & Public Works		×	./		
Environmental Resources Management		× /			
Facilities Development & Operations		× /			
Housing & Economic Development		×			
Human Resources	× /	×	Y		
Information Systems Services					
Internal Auditor	- ×		Y		
Legislative Affairs					
Medical Examiner					
Office of Community Revitalization			/		
Office of Equal Business Opportunity		~	<b>V</b>		
Office of Equal Opportunity					
Office of Financial Mgmt & Budget					
Office of Resilience					
Palm Tran					
Parks & Recreation		× /			
Public Affairs		× /	~		
Public Safety		× /			
Purchasing		~	<b>V</b>		
PZ&B - Planning & Zoning					
Risk Management Youth Services					<b>v</b>
Other Departments and Agencies	$\checkmark$	$\checkmark$			
Airports PZ&B - Building Division				~	
County Library		× (			
Fire-Rescue		× /			
Fleet Management		✓			
					×
Tourist Development Water Utilities		×	×		
Commission on Ethics	/			×	
Office of Inspector General	×				
Constitutional Officers		✓			
Clerk & Comptroller					
ISth Judicial Circuit					
		✓		+	
Property Appraiser Sheriff			/		
Supervisor of Elections		✓	~		
Tax Collector	$\checkmark$				

## **Financial Policies**

Palm Beach County's FY 2025 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. These policies were updated and presented to the Board of County Commissioners at the June 11, 2024 Budget Workshop.

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:

I. Budget Policies II. Revenue Policies III. Expenditure Policies IV. Reserve Policies V. Debt Policies VI. Capital Improvement Policies VII. Other - Rotation of External Auditors

### 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)).

#### 1.5 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 & 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:

- Legislative Constraints 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 MSTUs (Jupiter and Main 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. It provides additional revenue necessary to maintain adopted levels of service, primarily for the Sheriff's road patrol.



#### **II.8 Tourist Development Taxes**

The use of Tourist Development tax revenues will generally be limited to the Tourist Development Funds and the Beach Improvement Fund.

#### 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 Restructed 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 to 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 this 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 reductions.

### **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 demands on the County's limited resources, the County will provide a maximum of the amount budgeted to each grant recipient. In the event that 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 and 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 in order to assure that 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 FY 2025 budget is 26.88%.

The adopted unassigned reserves in the General Fund shall not be less than 8% of the total General Fund budget. The FY 2025 budget is 17.95%.

The County shall maintain year-end General Fund unassigned fund balance at an amount which is between 15% and 35% of audited General Fund expenditures 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, 2023, the unassigned fund balance was 30.40%. The County's goal is to be comparable to other AAA rated counties within Florida. The current average is 36%.

#### **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 Service 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, and 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 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 government 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 rates 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 an analysis of revenue and expenses to be incurred as a result of the project or projects 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.

# **Budget Philosophy & Process**

Palm Beach County is committed to providing quality service to its residents at the lowest possible cost, in order to optimize taxpayer dollars. In developing the County's financial plan, or budget, attention is first given to assure the budget will be in balance, both on an overall basis and in each of the County's funds. Any potential imbalances are eliminated by the County Administrator before the Tentative Budget is presented to the Board of County Commissioners for consideration and adoption at Public Hearings.

## **Fiscal Year**

Palm Beach County's Budget is based on a fiscal, rather than calendar year. The year begins on October 1st and ends on September 30th. Thus, FY 2025 is from October 1, 2024 through September 30, 2025.

## **Statutory Requirements**

In the State of Florida, county budgets are governed by State Statutes. Palm Beach County conforms with Florida Statute, Chapter 129 entitled "County Annual Budget". The Statute specifically directs that (among other requirements) a budget be prepared annually and it must be balanced. It further provides for amendment of the budget in limited circumstances and prohibits expenditures in excess of budgeted amounts.

# **Funds Included**

The County's budget is consolidated and presents the planned disposition of all available resources in all funds. The total budget is appropriated by the Board of County Commissioners as the adopted financial plan for the County for the ensuing fiscal year.

# **Basis of Budgeting**

Palm Beach County uses the same basis for budgeting and accounting. Budgets are adopted for all Governmental Funds on a modified accrual basis. Under this method, revenues are recognized in the period they become measurable and available and expenditures are recorded when incurred, excluding principal and interest on long term debt, which are recorded when due. Budgets are adopted for all Proprietary Funds on a full accrual basis where revenues are recognized when earned and expenditures are recognized when incurred.

# **Budget Development**

The FY 2025 budget was developed based on the County's strategic priorities and department strategies. Supplemental requests include critical needs and other priorities. County departments maintained the same service levels as last year while attempting not to increase expenses through the implementation of efficiencies and privatization efforts.

All Department operating requests and performance measures were due March 20th, capital requests were due March 25th, and Constitutional Officers' proposed budgets due May 1st or as specified by State Statute.

A workshop was held with the Management Team in May. A workshop with the Board of County Commissioners was held on June 11th followed by the adoption of the millage rate on July 2nd. Both included input from the public. Based on Board direction at these meetings, changes were made and a tentative budget was finalized.

Public Hearings were held on September 10th and September 17th to receive final public comments on the Tentative Budget and to adopt a Final FY 2025 Budget. The Board of County Commissioners adopted a millage rate of 4.5000 mills for FY 2025, which is 8.07% over the rolled-back rate. The rolled-back rate is the millage which, exclusive of new construction, provides the same ad valorem tax revenue as was levied during the prior year. The adopted budget became effective on October 1, 2024.

## Amendments After Adoption

Florida Statutes specifically direct that, upon final adoption, the budgets shall regulate the expenditures of the County and the itemized estimates of expenditures shall have the effect of fixed appropriations and shall not be amended or altered or exceeded except as provided by the Statutes.

The Board of County Commissioners, at any time within a fiscal year, may amend a budget as follows:

- Appropriations for expenditures in any fund may be decreased and other appropriations in the same fund correspondingly increased with the approval of the Board, provided the total appropriations of the fund are not changed.
- Appropriations from the reserve for contingencies may be made to increase the appropriation for any particular expense in the same fund for any lawful purpose. Expenditures can not be charged directly to the reserve for contingencies.
- The reserve for future construction and improvements may be appropriated by the Board for the purpose(s) for which the reserve was established.
- A receipt from a source not anticipated in the budget and received for a particular purpose, including but not limited to grants, donations, gifts, or reimbursement for damages, may, upon approval by the Board, be appropriated and

expended for that purpose. Such receipts and appropriations shall be added to the budget of the proper fund.

• Increased receipts for enterprise or proprietary funds received for a particular purpose may, upon approval by the Board, be appropriated and expended for that purpose.

Florida Statutes provide for the delegation of authority to approve certain types of budget transfers. The Board of County Commissioners has established procedures by which the Director of the Office of Financial Management and Budget may authorize certain transfers which are intra-departmental in nature, such as appropriations from one line item to another within a department, transfers from designated capital reserves to establish budgets for projects previously approved, transfers from department specific operating reserves within special revenue funds and internal service funds, and transfers from reserves for donations for a specific purpose.

## **Departmental Performance**

Annually, the Departments include a mission statement, program/service descriptions, highlights and accomplishments, the budget year's goals (objectives), and performance measures in the eKPI Performance Metric system and ultimately in the Budget Document. These functions help Administration and the County Commission evaluate the performance of each Department. The Office of Financial Management and Budget - Strategic Planning and Performance Management Division works throughout the year to help departments establish more effective performance measures, targets, and stretch goals.

The overall objective is to verify Palm Beach County performance measures are:

- A positive tool to gauge organizational achievements;
- Meaningful (value) to all;
- An important management tool to aid decision making;
- An accurate source to help justify resource requests; and
- A way to connect staff level activities to higher level organizational missions and objectives.

# **Budget Timeline**

# Feb 5, 2024 Distribution of the Budget Instructions Manual covering operating and capital budgets and strategic plan Feb 22, 2024 Performance Budgeting (PB) training sessions (as needed) Feb 26, 2024 PB\CIP\eKPI\ Budget Book app systems opens to departments for entry of estimates, budget requests, and performance data Mar 12, 2024 Balance Brought Forward agenda item Mar 20, 2024 Submission of departmental budget requests and Performance Measures

# Mar 25, 2024

Submission of departmental Capital Improvement Program (CIP) budget requests

## Apr 15, 2024

Calculations of tax requirements and gross budget and completion of overall budget review

#### May 1, 2024

Submission of Constitutional Officers' budget requests

## May 8, 2024

Management Team Meeting

# Jun 1, 2024

Property Appraiser - Estimate of assessed property value to the BCC (F.S. 200.065(8)) and submission of budget request to the State Department of Revenue (DOR) and the BCC (F.S. 195.087(1)(a))

# Jun 11, 2024

BCC Budget Workshop (2:00 p.m.)

## Jul 1, 2024

Property Appraiser - Certification of taxable property values to the BCC (F.S. 193.023(1); 200.065(12))

# Jul 2, 2024

Regular BCC Meeting (9:30 a.m. - 5:00 p.m.) - Authorize submittal of proposed millage rate

## Jul 5, 2024

Notification to Property Appraiser of proposed millage rate, roll back rate, and date, time, and place of 1st Public Hearing (form DR-420) (F.S. 200.065(2)(b)

## Aug 1, 2024

Submission of Tax Collector's budget request to the State DOR and the BCC (F.S. 195.087(2))

## Aug 15, 2024

Property Appraiser - final budget amendments from DOR (F.S. 195.087(1)(a))

## Aug 20, 2024

Board meeting to approve requests of Tax Collector to order tax roll to be extended prior to completion of Value Adjustment Board Hearings

# Sep 3, 2024

Submission of departmental Highlights, Accomplishments, and Emerging Issues

#### Sep 10, 2024

First Public Hearing (5:05 p.m.) - Adopt proposed millage and amended tentative budget (F.S. 200.065(2)(c))

# Sep 15, 2024

Publication of newspaper advertisements of Second Public Hearing and Budget Summary Statement (F.S. 129.03(3)(b); 200.065(2)(d) and (3))

## Sep 17, 2024

Second Public Hearing (5:05 p.m.) - Adopt final millage and budget (F.S. 200.065(2)(d))

# Sep 20, 2024

Submission of approved millage levy resolution and budget to Property Appraiser, Tax Collector, and DOR (F.S. 200.065)(4)) and Certification of Compliance submitted to DOR (F.S. 200.068 DR-487). Post tentative budget to County's website at least 2 days before hearing and within 30 days after adoption.

# Oct 1, 2024

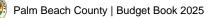
Beginning of new fiscal year

# Dec 16, 2024

Submission of Budget Documents to the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award Program



# **BUDGET OVERVIEW**



# **Strategic Planning**

In Fiscal Year 2017, the County created a Strategic Planning and Performance Management Division (Division) within the Office of Financial Management & Budget. The Division leads the performance management processes throughout the County and assesses the efficiency of County services in achieving the County's long-term goals and objectives. The Division also works closely with the Budget Division to ensure the budget supports the County's strategic priorities. The Board of County Commissioners (BCC) reviews these strategic priorities annually.

Each department creates a Strategic Plan (Plan) based on the County's Strategic Priorities. The Plan includes its mission statement, department overview/division description of services, actuals from the previous and current fiscal year's objectives and performance measures, and projections for the upcoming fiscal year. The Plan guides each department's planning process when creating its budget.

In 2023, the Division administered a countywide survey to assist the County in developing a resident-driven approach to decision-making, influencing the community's future, and positively enhancing residents' quality of life. Based on the survey results, at the January 30, 2024 workshop the BCC re-evaluated the strategic priorities and added a seventh priority - Unsheltered Residents. The strategic priorities are listed and described in more detail below:



# PALM BEACH COUNTY'S STRATEGIC PRIORITIES

# **Performance Measures Policy**

In October, upon the completion of the current fiscal year, the Division meets with departments and County Administration to review performance measures for the fiscal year and projections for objectives, targets, and goals for the following fiscal years. Every department should consider how its performance measures relate to the overall mission, vision, and strategic priorities of the County. Thus, departments must select which strategic priority a performance measure relates to. Understandably, there are centralized/supporting departments whose performance measures indirectly reflect each or all of the County's strategic priorities. These centralized departments will automatically be identified as such.

- Department objectives should meet the "SMART" criteria:
- **S** Specific: Narrowly focused on a single activity and clearly articulated.
- ${\bf M}$  Measurable: Includes how achievement will be measured.
- A Attainable: Practical given the County's existing staffing size, resources, skills, and abilities.
- R Realistic: Within reach given the realities faced within our community and circumstances within County control.
- T Time-Oriented: Includes a specific timeline for completion.

Each objective will have at least one performance measure, except for those related to one-time events. Performance measures are then updated or created in the internal data tracking system. A department's current performance measures are created or updated based on the previous year's performance.

Performance measures may include workload, efficiency, and effectiveness (or outcome) indicators. The measures should be integral to each unit's management information system and not collected solely for budget reporting purposes. The data gathering and reporting methodology used should be reliable and accurate. The most important performance measures, also known as Key Performance Indicators or "KPIs", should be tracked and reported each year, irrespective of whether a related Performance Indicator is included in a particular fiscal year. Various measures are generally necessary to evaluate overall program efficiency and effectiveness.

Departments should enter comments/narratives in the internal data tracking system regarding all performance measures. Comments should explain any discrepancies, anomalies, peaks, or valleys in performance measures, whether they are positive or negative outcomes. Performance measures are reported on balanced scorecards and include the comments entered along with the data for the performance measure. The Division reports departmental performance measurement data in the County's budget-related publications annually.

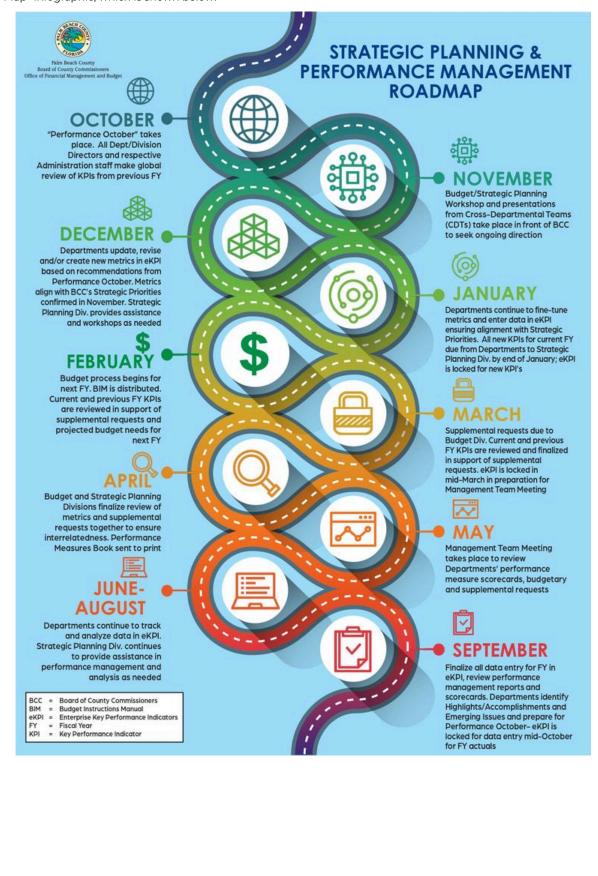
The leadership of the Strategic Planning and Performance Management Division has created a separate comprehensive document that details all of their processes and performance data by department. A link to that document can be found here:

Fiscal Year 2024/2025 Performance Measures Book 🗹

Detailed departmental performance measurement data is located in the Departments section of this publication.

# **Strategic Planning and Performance Roadmap**

To facilitate with tracking timeframes and deadlines, the Strategic Planning and Performance Management Division created a "Road Map" infographic, which is shown below:



# FY 2025 Ad Valorem Funding Highlights by Strategic Priority

This summary of Ad Valorem highlights does not encompass the complete scope of funding for Strategic Priorities.

## **Public Safety**

To ensure a safe, secure, and peaceful community for its residents, the FY 2025 budget includes \$847.6 million in net Ad Valorem funding for the Sheriff. The Fire Rescue Main MSTU has also adopted an appropriation budget of \$588.6 million (net of reserves), which is funded by a separate millage rate.

#### Infrastructure

The County has provided \$124 million in Ad Valorem funding for the Capital Improvement Program to provide the needed infrastructure to enhance the quality of life for every resident. The County also provides \$71.8 million in Ad Valorem funding as an operating subsidy for our Palm Tran bus service, \$1 million for the Palm Tran Facility Expansion in Delray Beach, and an additional \$3.6 million for the Palm Tran vehicle replacement program. The County is also managing the Infrastructure Surtax Program approved by voters during the November 8, 2016 election, totaling just over \$700 million for backlogged infrastructure projects that were put on hold during the Great Recession and funded by the County's portion of the additional one-cent infrastructure surtax. On January 4, 2022 the BCC approved the re-estimated Infrastructure Surtax Project Plan totaling \$924 million. On June 11, 2024 the Board approved a re-estimated project list of County Infrastructure projects totaling \$1 billion.

## **Unsheltered Residents**

The Community Services Department includes approximately \$15 million in Ad Valorem funding for homeless resource centers in multiple locations throughout the County. These centers work to reduce homelessness by providing support and resources to unsheltered residents to help them transition into permanent housing.

#### Housing Development

The Department of Housing and Economic Development includes \$15 million in Ad Valorem funding for the affordable housing initiative. This initiative intends to increase housing that is affordable, attainable, and appropriate to maintain a sustainable community.

#### **Environmental Protection**

The Environmental Resources Management Department includes \$4 million in Ad Valorem funding for natural areas management. This funding as well as the \$750 thousand for the manatee protection program are intended to protect, preserve, and enhance our natural resources and develop a climate of resilience.

#### **Economic Development**

The Department of Housing and Economic Development includes approximately \$1.4 million in Ad Valorem funding for Economic Development Incentives that are intended to create employment opportunities while reducing disparities and improving the quality of life for everyone.

## Substance Use and Behavioral Disorders

The Community Services Department's Office on Substance Use Disorders was created to address and implement Palm Beach County's Opioid Response Plan. This office is funded with \$2.7 million in Ad Valorem funding and is responsible for improving the quality of care and outcomes to address the needs of the affected population. The County also provides approximately \$6.8 million in Ad Valorem dollars for behavioral health and substance-use disorder services through Financially Assisted Agencies.











# **Budget Assumptions**

This portion of the Budget Document provides the basic budget assumptions/directions that were approved by the County Administrator for the preparation of the FY 2025 budget and FY 2026-2029 forecast.

# **Factors Outside County Control**

- The County's FY 2025 population estimate is 1,545,905 or a 0.86% increase from the previous year.
- Property values continue to rise for the thirteenth consecutive year (9.55% for FY 2025) and continue to surpass the peak in FY 2008.
- As of September 2024 Palm Beach County's unemployment rate is 3.6%, which is below National and slightly higher than State levels. The County's unemployment rate has increased by 0.3% since September 2023.
- Rates for interest income are estimated at 3.75 % for FY 2025.
- Increased costs in the construction industry.
- Increased costs of natural disasters due to climate change.

# **Factors Within County Control**

# Financial

- Budgeted contingency amounts were analyzed on an individual basis.
- Budgeted cash reserve levels are adequate to provide for cash flow requirements.
- Savings from operational efficiencies.
- Bond issues are preceded by a fiscal impact analysis including potential funding sources.
- Perform and update multiyear forecast of revenues and expenditures.

# Administration

- The FY 2025 budget submission incorporated:
  - A. An approach which matches spending levels to services performed;
    - B. A 6% increase for all employees of the Board of County Commissioners, while special bargaining units' employees may have different salary adjustments; and
  - C. A maximization of resources to reduce the impact on existing service levels.
- Detailed analysis and justification was submitted for approval of new positions. If a new facility is scheduled to open, new positions were budgeted only for the period the new facility will be operational.
- Budget requests should be adequate to assure safety standards are met.
- Budget requests should be adequate to maintain service levels status quo.
- Contracting services were considered as a cost effective alternative, especially for new facilities.

# **Equipment Purchases**

- Budget requests for additional equipment were accompanied by a utilization assessment, comparative buy vs. rent or lease/purchase cost analysis, and a cost analysis of associated maintenance and personnel requirements.
- Equipment replaced due to age, mileage, or condition will be disposed of as trade-in or at auction. Therefore, the level of equipment inventory should not increase. In fact, it may decrease due to more efficient equipment.

## General

- New facilities becoming operational in FY 2025 impact the budget for operations and maintenance.
- Budgeted construction management costs were shown as a component of the related project cost.
- Capital Improvement Program budget requests required identification of associated operations and maintenance costs.
- Five-year projections were developed for all County expenditures and revenues in order to facilitate the update of the Palm Beach County Comprehensive Plan.
- Departments submitted the narrative budget with updated objectives and performance measures.

# Payroll Related Assumptions

- The amount of wages subject to Social Security tax was reported as \$168,600 for FY 2025 when the budget was prepared. Tax rates for Social Security and Medicare continue at 6.2% and 1.45%, respectively.
- Life and health insurance rates are \$14,400 per employee, but are subject to adjustment by Risk Management.
- Retirement rates used for budget estimations are listed below:

Regular	13.95%
Special Risk	34.00%
Senior Management	34.20%
Elected Official	58.44%
DROP	21.09%



# **Long Term Goals/Policies**

Palm Beach County adopted a Comprehensive Plan in 1980 providing the framework for land use changes within the unincorporated area and mechanisms and standards through which changes could occur. This plan represented a rethinking and restructuring of land use planning in the County. The changes were a result of unstable conditions in the economy of the County, the needs of the Palm Beach County residents, and state legislative requirements. The basic concept of the Plan was to permit development at urban densities in those areas where urban services could be provided efficiently and economically, and to prevent urban density development in areas which were not planned for extension of urban services.

Palm Beach County's 1989 Comprehensive Plan built upon the strengths of its predecessor. This plan is based on an overall goal of maintaining a high quality of life in the County. The mechanisms and means for attaining this goal have been incorporated into the Elements of this Plan. Element drafts took shape and developed into the 1989 Plan as a result of a successful citizen participation program. Citizen input and Board of County Commissioners' direction throughout the planning stages of this document have created a plan that not only reflects the interests of the County as a whole, but maintains and protects the unique qualities and characteristics present in its sub-regions.

In 1995, the County evaluated the Plan, in accordance with the Evaluation and Appraisal Report requirements of the Florida Statutes. As a result, the Plan was substantially amended in 1996 and 1997, to incorporate the revisions necessary to update the Plan in preparation for the next planning time frame. Additional reporting requirements were statutorily mandated during the 2006 and 2007 Florida Legislative sessions. These changes help to strengthen the connection and inter-relationship between the planning and budget development processes by identifying specific funding sources for future services required to maintain established levels of services.

House Bill 7207, the Community Planning Act, was signed by the Governor on June 2, 2011, amending multiple sections of the Florida Statutes, Chapter 163, and providing significant change to growth management in Florida. This legislation changed the name of the 'Local Government Comprehensive Planning and Land Development Regulation Act' to the 'Community Planning Act'. The legislation also revised the duties of local governments and municipalities relating to comprehensive plans; reduced state oversight of land use planning and relaxed review processes; encouraged local governments to apply for certain innovative planning tools; eliminated the state mandate for transportation, schools, and parks and recreation concurrency; and authorized the state land planning agency and other appropriate state and regional agencies to provide technical assistance to local governments.

Palm Beach County's Comprehensive Plan has been prepared to address the needs and interests of the County's residents and visitors. Areas addressed include, but are not limited to, future land use, transportation, housing, fire-rescue, utility, coastal management, health and human services, and capital improvements. The following is a link to the Plan: PBC Comprehensive Plan (pbcgov.org)

Our Strategic Priorities, displayed below, have been developed to align with the Comprehensive Plan.



The Goals, Objectives, and Policies presented in the Plan reflect the directives of the citizenry and the Board of County Commissioners. The following are some of the Goals (in no particular order) and what is being done in FY 2025 to accomplish them:

# Accommodate the increased demand for emergency services in a comprehensive and organized fashion



The County has undergone significant changes in the concentration of its growth, namely into the western portions of the County. Much of this area is either unincorporated or contains municipalities who rely on County Fire Rescue and Sheriff's Office services. The FY 2025 Sheriff's budget reflects the funding required to continue to provide quality service at an acceptable level.

Palm Beach County Fire Rescue continues to provide quality service. The County's service area encompasses 1,769 square miles. The County currently provides full service to 19 municipalities and dispatches for an additional 13 municipalities, serving approximately 976,900 and 371,573 residents, respectively, for a total of 1,348,473 residents.

# Utilize a capital improvements program to coordinate the timing and to prioritize the delivery of public facilities and other capital projects

The County has a policy of maintaining a five-year Capital Improvement Program to identify and fund projects required to maintain minimum acceptable levels of service. Capital project proposals are ranked as either essential, necessary, or desirable when submitted to the Budget Office during the budget development process. The projects are prioritized during meetings with the County's Management Team. Each of the major departments involved in the process; Facilities Development and Operations, Engineering, Parks and Recreation, etc.; maintain their own individual objectives and performance measures to ensure the success of each project.



# Preserve, protect and enhance coastal resources, and to discourage development activities that would damage or destroy coastal resources



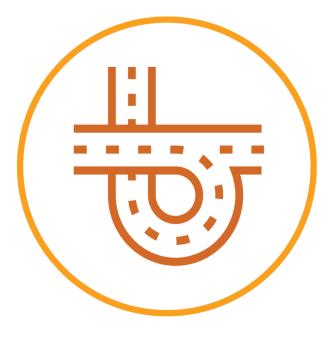
Palm Beach County has a proactive program promoting inlet management, dune restoration, and beach nourishment to strengthen the natural defenses against storms and erosion. The County works closely with federal, state, and municipal partners to ensure a quick response, if necessary, following a storm event and to help fund restoration. Annual contracts are in place to allow for quick mobilization of a dune restoration should a coastal emergency be declared by the Governor.

# Ensure that the highest quality of potable water and wastewater service is provided to the customers 24/7/365

The Palm Beach County Water Utilities Department (WUD) is committed to providing the best potable water and wastewater services to its 600,000+ customers. WUD manages the repair and replacement schedule for over \$5 billion in County utility assets.

In addition to providing potable water and wastewater services, WUD also provides reclaimed water service in limited regions of its service area. The use of reclaimed water for irrigation demonstrates the Department's mission for being environmental stewards by offsetting the amount of potable water utilized for irrigation.

WUD will continue applying innovation, technology, and a forward-thinking strategy to water reuse and sustainable water supply. The Department will also continue working with staff and the public to raise awareness and preserve our natural resources, as well as provide educational opportunities on local water resources and conservation.



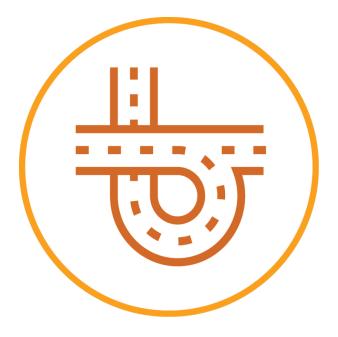
# Facilitate the provision of an adequate supply of safe, sanitary, and affordable housing to meet the needs of the County's residents



Affordable and Workforce housing in Palm Beach County is a significant issue, and it remains a priority area for the County. A large number of households live in cost-burdened and overcrowded conditions. The negative effects of elevated sales prices and high rental rates are being felt by households at all income levels. The Department of Housing and Economic Development (DHED) developed a five-year plan identifying needs and setting goals and objectives for the allocation of federal, state, and County funds to support affordable housing, allowing DHED to use the available federal, state, and local funds to meet the County's affordable and workforce housing goals. Performance measures employed by DHED track homebuyer assistance, foreclosure prevention (mortgage assistance), and housing preservation, construction, and rehabilitation. DHED has a commitment to special targeted populations which ensures expedited processing for returning veterans, elderly, physically disabled, as well as those residents living in the Glades Region of the County. Current programs focus on increasing the local inventory of affordable and workforce housing for rental and for sale, expanding access to homeownership financing, and preserving existing homeownership. The FY 2025 budget contains \$15,000,000 allocation to be used for the creation and preservation of affordable housing.

# Provide a Library System that serves the informational, educational, and recreational needs of residents

To accomplish the Library's mission to "Connect Communities. Inspire Thought and Enrich Lives." the Library provides the public with free access to an ever changing and growing collection of library materials in a variety of formats. Librarians help people of all ages find information that meets their diverse educational, professional, and recreational needs. Inquiries submitted in person, by telephone, through email, or live chat are answered promptly and accurately. Story time classes, the Summer Reading Program, and special events are provided to build children's confidence, reading skills, and sense of community. Outreach services to day care centers include story time classes for preschoolers and instruction for day care providers on how to share books with children. The Library promotes economic vitality and individual achievement by planning and presenting technology instructional activities for all ages, by offering opportunities for adults to improve their basic literacy skills, and by designing events and activities that will allow the community to learn and develop new skills. As required by the State, the Library reviews its long range plan of service annually.



Provide an interconnected multimodal transportation system which moves people, goods and services safely, efficiently with minimal impact to the environment



The County continues to maintain and implement a safe, convenient, and efficient transportation system through Palm Tran, Department of Airports (DOA), Engineering and Public Works, and Palm Beach Transportation Planning Agency (TPA).

The Palm Tran Intermodal Center located in the West Palm Beach Central Business District is oriented land use with interconnected transportation modes including County Palm Tran bus, Regional Tri-Rail, Amtrak, Greyhound, and the West Palm Beach Circuit, which is an on demand service.

The DOA maintains a self-sustaining business model, which provides for resources to ensure these goals can be supported. This is achieved by user fees to corporate partners (airlines, car rental companies, etc.) and travelers using the airport. Additional funding is received in the form of capital grants from federal and state governments. Policy and strategic decisions are implemented through the annual budget, capital budget, and Airport's Master planning process. The DOA takes policy direction and input from the Board of County Commissioners, the Airports and Aviation Advisory Board, Department of Homeland Security, federal and state agencies, as well as input from customers to achieve a balanced approach to service delivery.

Additionally, the Palm Beach County Board of County Commissioners participate on the TPA Board which collaboratively plans, prioritizes, and funds transportation investments within an urbanized area which includes 39 municipalities and the unincorporated County, with the vision of a safe, efficient, connected, and multimodal transportation system.

# **Create a balanced and diversified economy**

DHED remains committed to promoting economic sustainability in Palm Beach County. Substantial resources have been allocated to facilitate the expansion and revitalization of the local economy, particularly in the Glades Communities. Since its inception in January 2012, DHED has invested over \$500 million in business initiatives, community development, and housing projects across Palm Beach County, advancing its mission of "changing lives and transforming neighborhoods into balanced communities."



# **Current Initiatives:**

1. With approval of the \$200M Workforce/Affordable Housing GO Bond in 2022, DHED has been charged with managing this program along with other newly designated ad valorem funding for affordable housing. The Housing Bond Funds will be distributed in accordance with the Housing Bond Allocation Process approved by the Palm Beach County Board of County Commissioners (BCC) and DHED competitive funding process. These programs were created to address the growing nationwide affordable housing crisis.

2. DHED partners with various economic development partners to provide technical assistance to small and minority businesses. All funding agreements for the upcoming fiscal year include provisions to provide information and resources to small and minority businesses regarding how to become a County registered vendor. businesses are also educated on the requirements to obtain a Business Tax Receipt through the Tax Collector's Office. These additional educational resources are being implemented to further support small business growth and complice with local requirements. 3. DHED has created a Countywide Housing Dashboard that will serve as a living document that contains information provided through the County, Municipalities and other housing development entities on affordable/workforce units created or in the process of development. The dashboard was created to assist residents find and connect with developments that have workforce or affordable units and demonstrates efforts made through public and private partnerships with developers and local government.

# Redirect growth to areas where services and facilities can be provided most efficiently, and encourage revitalization and redevelopment to meet the long term needs of the County



The Office of Community Revitalization (OCR) is dedicated to improving the quality of life in designated residential neighborhoods within unincorporated Palm Beach County. Its mission is accomplished by fostering citizen engagement, enhancing governmental responsiveness to community needs, and providing comprehensive support through training, technical, and financial assistance to enable residents to plan and implement sustainable neighborhood improvements.

## **Programs and Services**

OCR offers a broad range of tools, programs, and services designed to support residents in enhancing their neighborhoods. These resources are intended to strengthen the connection between residents and County government, empowering individuals to tackle neighborhood challenges, advocate effectively, and elevate the quality of life throughout Palm Beach County. It is also intended to create a link between residents and County government, enabling individuals to address neighborhood challenges, advocate effectively for their communities, and enhance the quality of life in Palm Beach neighborhoods. OCR programs are focused on increasing awareness of County services, fostering dialogue and partnerships, and promoting active civic participation. Key programs include: the Abundant Community initiative (ACI), Back to School PBC!, the Food Distribution Program, the Neighborhood Speed Hump Installation Program, the Neighborhood Street Lighting Program, the Neighborhood Engagement and Transformation (NEAT) Grant Program, and the Resident Empowerment Training Program.

## **Core Services**

OCR's services are designed to facilitate meaningful community improvement and engagement. These services include: collaborating with County departments on the Countywide Community Revitalization Team and Glades Technical Advisory Committees; facilitating neighborhood meetings and visioning workshops to identify resident needs and support the development of neighborhood plans; securing funding and resources for high-priority neighborhood improvement projects; assisting neighborhood groups in organizing and sustaining effective associations; educating residents on how to access and utilize County services and other community resources; providing resource referrals for addressing community issues; and making presentations to neighborhood groups to inform and connect citizens on a variety of topics.

## **Community Connect Initiative**

A cornerstone of OCR's efforts is the Community Connect Initiative, which aims to: provide neighborhoods with a direct link to County government, increase access to news and information, deepen understanding of local government structure, foster citizen engagement and participation in local problem-solving and decision-making, and foster proactive, trust-based interactions between residents and local government.

# Provide a Countywide system of accessible parks, beaches, open space, and inclusive recreational and cultural facilities to serve current and future needs of the County's population

The Parks and Recreation Department strives to equitably meet the recreation and open space needs of countywide residents and visitors to Palm Beach County through an accessible system of 110\* regional, district, special facility, community, beach, and neighborhood parks encompassing 8,668 acres. Core services include facilitating health and wellness opportunities, ensuring access to beaches and water bodies, providing youth enrichment and sports programming/facilities, promoting stewardship of natural, archeological and cultural sites and providing for trails, park open space and picnic facilities. The County currently exceeds the Comprehensive Plan adopted Levels of Service (LOS) for regional, beach, and district park acreage, with much of the current undeveloped park inventory restricted to passive uses. As the population continues to grow and both passive and active recreation demands increase, the Parks & Recreation Department will need to renovate and repurpose older park facilities and expand recreational facilities and opportunities to meet the future demands of our residents and visitors. The Department has a five-year capital improvement plan that identifies and funds projects required to maintain minimum acceptable levels of service and for renewal and replacement of older facilities. Capital improvement projects are primarily funded from Park Impact Fees, Grants, Ad Valorem Taxes, Bonds, and Infrastructure Surtax.



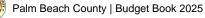


# **Organizational Changes**

Palm Beach County, like every large organization, from time to time finds it necessary to alter its organizational structure in order to more effectively manage and monitor existing programs or to add new programs. In order to gain a clearer understanding of the FY 2025 Operating Budget, the reader should be aware of organizational changes since adoption of the FY 2024 budget. The following organizational changes are incorporated into the FY 2025 Budget Document. Also included in this section is information relating to changes in the location of various operating budgets within the budget document.

# OFFICE OF DIVERSITY, EQUITY, AND INCLUSION

The Office of Diversity, Equity, and Inclusion (ODEI) was dissolved in FY 2024. The budget and three permanent positions (one position per department) were reallocated to County Administration, Human Resources, and Public Affairs. The original duties of those absorbed positions will be performed within these departments.



# **Budget Summary Total Comparison**

# FY 2024 Adopted to FY 2025 Adopted 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.

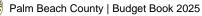
## **Total Budget**

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 2024 <u>Adopted Budget</u>	FY 2025 <u>Adopted Budget</u>
Total Budget	\$7,873,039,892	\$9,054,949,287
Less: Internal Service Charges	(\$155,141,373)	(\$164,458,236)
Interfund Transfers	(\$812,120,288)	(\$971,582,994)
Interdepartmental Charges	(\$25,612,297)	(\$27,749,186)
<b>Net Budget</b>	<b>\$6,880,165,934</b>	<b>\$7,891,158,871</b>
Budgeted Reserves	\$1,638,448,743	\$2,025,644,229
Budgeted Expenditures	\$5,241,717,191	\$5,865,514,642
<b>Net Budget</b>	<b>\$6,880,165,934</b>	<u><b>\$7,891,158,871</b></u>



# **Changes in Property (Ad Valorem) Taxes**

	FY 2024 Budget		FY 2025 Budget		Increase / (Decrease)	
	Millage	Amount	Millage	Amount	Amount	Percent
General Fund	4.5000	\$1,306,269,377	4.5000	\$1,431,050,351	\$124,780,974	9.55%
Voted Debt Service	0.0188	5,461,247	0.0396	12,601,861	7,140,614	130.75%
Sub-Total Countywide	4.5188	\$1,311,730,624	4.5396	\$1,443,652,212	\$131,921,588	10.06%
Dependent Districts						
County Library	0.5599	\$85,847,912	0.5589	\$93,788,646	\$7,940,734	9.25%
Fire-Rescue Countywide MSTU	3.4581	408,080,983	3.4581	446,252,965	38,171,982	9.35%
Jupiter Fire MSTU	1.7879	28,378,279	1.6488	28,481,248	102,969	0.36%
Sub-Total Dependent Districts		\$522,307,174		\$568,522,859	\$46,215,685	8.85%
Total Property Taxes		\$1,834,037,798		\$2,012,175,071	\$178,137,273	<b>9.7</b> 1%

<b>dget</b> 79,593,811 5,461,247 5,847,912 5,459,262 7,646,915	Budget \$557,045,244 12,601,861 93,788,646 474,734,213 773,752,411	Amount \$77,451,433 7,140,614 7,940,734 38,274,951 46,105,496	130.75% 9.25% 8.77%
5,461,247 5,847,912 5,459,262 7,646,915	12,601,861 93,788,646 474,734,213	7,140,614 7,940,734 38,274,951	16.15% 130.75% 9.25% 8.77% 6.34%
5,847,912 5,459,262 7,646,915	93,788,646 474,734,213	7,940,734 38,274,951	9.25% 8.77%
5,459,262 7,646,915	474,734,213	38,274,951	8.77%
7,646,915			
	773,752,411	46,105,496	6.34%
3,555,633	24,730,632	1,174,999	4.99%
8,152,347	9,602,774	1,450,427	17.79%
8,965,235	19,875,566	910,331	4.80%
3,785,958	25,916,235	(7,869,723)	-23.29%
,569,478	20,127,489	5,558,011	38.15%
4,037,798	\$2,012,175,071		
	8,152,347 18,965,235 3,785,958 4,569,478 <b>4,037,798</b>	18,965,235         19,875,566           3,785,958         25,916,235           4,569,478         20,127,489	18,965,235         19,875,566         910,331           3,785,958         25,916,235         (7,869,723)           4,569,478         20,127,489         5,558,011

# Percentage Increase (Decrease) in Millage

	FY 2025 Rolled-Back Rate <sup>(1)</sup>		FY 2025 Adopted Taxes		Adopted Increase or Decrease			
	Millage	Taxes	Millage	Taxes	Millage	Taxes	% Increase Or % (Decrease) From Rolled-Back Rate	
Countywide <sup>(2)</sup>	4.1641	\$1,324,230,392	4.5000	\$1,431,050,351	0.3359	\$106,819,959	8.07%	
County Library District <sup>(3)</sup>	0.5077	85,196,807	0.5491	92,144,114	0.0414	6,947,307	8.15%	
Fire-Rescue MSTU	3.1986	412,765,604	3.4581	446,252,965	0.2595	33,487,36	8.11%	
Jupiter Fire-Rescue MSTU	1.6511	28,520,978	1.6488	28,481,248	(0.0023)	(39,730)	) (0.14)%	
Aggregate Millage Rate <sup>(4)</sup> Total Taxes	5.9083	\$1,878,905,508	6.2826	\$1,997,928,678	0.3743		6.34%	

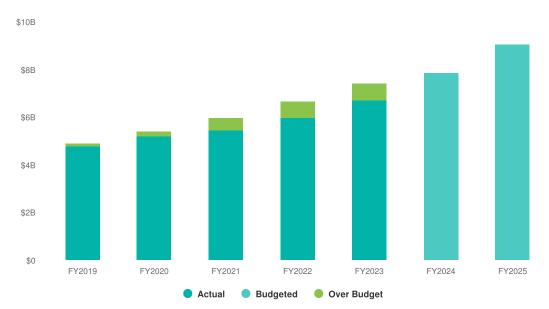
- (1) Rolled-Back Rate is the millage rate which, exclusive of new construction, will provide the same Ad-Valorem tax revenue as was levied during the prior year.
- (2) Exclusive of voted debt millage of 0.0396 mills Countywide up from 0.0188 mills in FY 2024.
- (3) Exclusive of voted debt millage of 0.0098 mills County Library down from 0.0108 mills in FY 2024.
- (4) 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 district dependent to the governing body, divided by the total taxable value of the county, converted to a millage rate. The aggregate millage rate is not the sum of the individual millage rates levied for countywide and dependent districts.

# **SOURCES OF FUNDS**

# **Total Revenues Summary**



# Total Revenues Proposed and Historical Budget vs. Actual



# **Description of Revenues by Source**

# **Current Property Taxes**

Computed as a percentage of the taxable value of real property and personal property. Each year Countywide and Dependent Taxing Districts millage rates are established. A "mill" is one tenth of a penny, or \$1.00 of ad valorem tax for each \$1,000 of certified taxable value.

## Licenses, Permits, and Other Taxes

Licenses include both professional and occupational licenses; permits consist of building and various other permits; and other taxes consist of user-type taxes, franchise fees, utility service taxes, and delinquent property taxes.

## **Intergovernmental Revenues**

Includes all revenues received from federal, state, and other local governmental sources in the form of grants, shared revenues, and payments-in-lieu-of-taxes.

## **Charges for Services**

Includes all revenues stemming from charges for current services excluding revenues of internal service funds.

## **Miscellaneous Revenue**

Includes interest earnings, rents and royalties, special assessments, sale and compensation for loss of fixed assets, sale of surplus materials, and contributions from private sources. Miscellaneous revenues consist of sources not otherwise provided for in the preceding categories.

## **Interfund Transfers**

Amounts received by the County which are not additions to the assets of the government as a whole, although they may be to the receiving fund. These items include inter-fund transfers and inter-fund reimbursements (except the receipts of an internal service fund).

## **Debt Service**

Includes revenues received from bonds, loans, and certain lease-purchase agreements.

## Fund Balance

Includes fund balances carried over from the previous year.

# **Analysis of Revenues by Source**

Fund balances and interfund transfers comprise 53.5% of total budgeted revenues in Palm Beach County. Excluding these categories, the major revenue sources are property taxes, intergovernmental revenues, charges for services, and licenses, permits and other taxes.

Current Property Taxes for FY 2025 total \$2.012 billion. Of this amount, 71.1% is attributable to the Countywide millage rate excluding voted debt. The remaining property tax revenue is related to millages for Fire Rescue taxes (23.6%), the County Library (4.6%) and General Obligation debt (0.7%). The County anticipates the taxable property values to increase 6.0% annually.

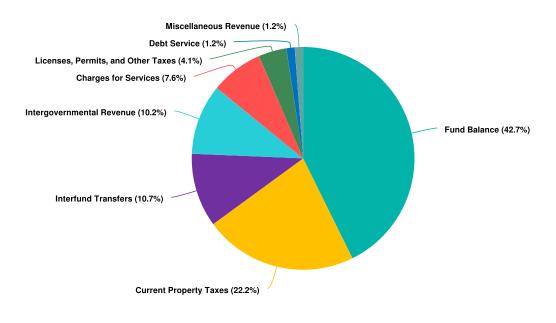
Intergovernmental Revenues total \$923.8 million for FY 2025. This category includes Federal and State Grants. The County budgets grant awards in total; however, they are usually received for multiple fiscal years. Due to this methodology, grants can fluctuate dramatically from year to year. Also included in this category are State Shared Revenues, One Half-Cent Sales Tax, Constitutional Gas Tax, Other Local Government Revenues, and Other Intergovernmental Revenues. Revenue forecasts are based on historical trend analysis.

Charges for Services total \$691.9 million for FY 2025. Water/Wastewater Utilities Charges, Interdepartmental Charges for insurance (health, property and casualty, workers compensation) and Fleet Management, and Airport Charges account for a majority of the revenues in this category. The other major revenues in this category include Fire Rescue charges, Parks and Recreation fees, Palm Tran fares, Sheriff fees, and other miscellaneous fees. Water/Wastewater Utilities Charges are adjusted annually based on 75% of the July Consumer Price Index for water and sewer maintenance. Airport revenues are based on projections in concert with a consultant service.

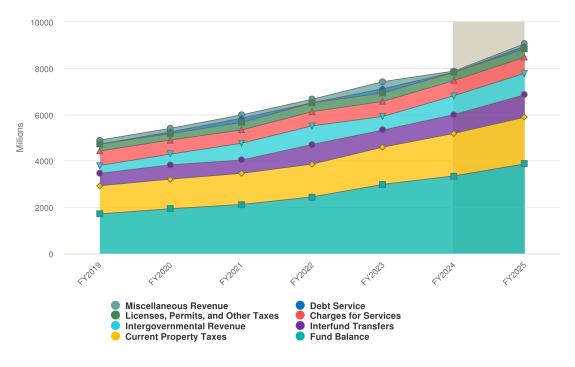
Licenses, Permits and Other Taxes total \$369.4 million for FY 2025 and includes Developer Contributions, Impact Fees, Tourist Development Tax, electricity and natural gas Utility Taxes, Local Option Gas Taxes, fees and taxes on public utilities including the electricity Franchise Fee, Communications Services Tax, Building Permits, and fees paid for professional and occupational licenses. Revenue forecasts are based on historical trend analysis.

# **Total Revenues by Source**

FY 2024 Revenues by Source



**Budgeted Historical Revenues by Source** 

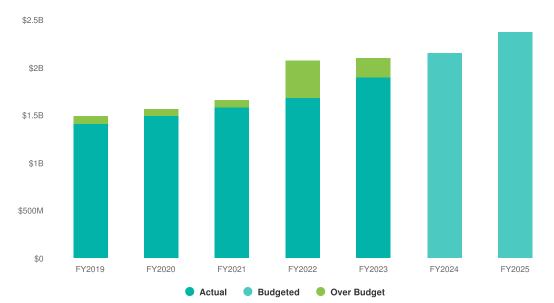


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# **General Fund Revenues Summary**

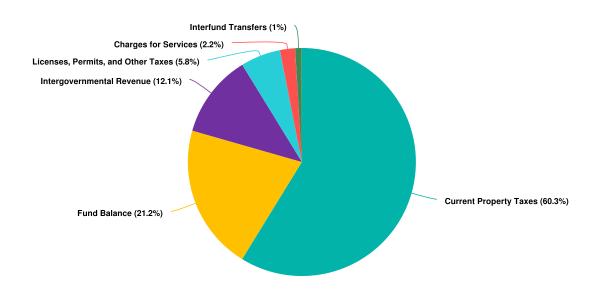


General Fund Revenues Proposed and Historical Budget vs. Actual



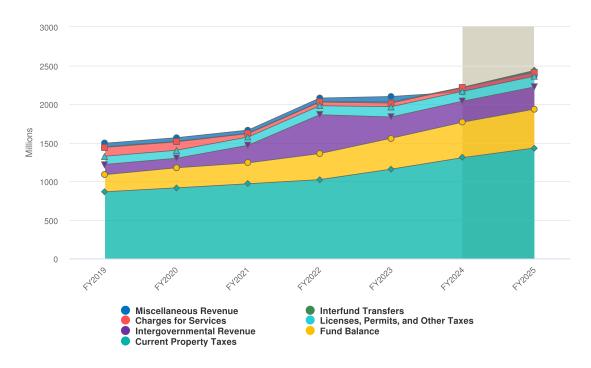
# **Revenues by Source**

# **General Fund Revenues by Source**



Miscellaneous Revenue excluded from this chart

# **Budgeted and Historical Revenues by Source**

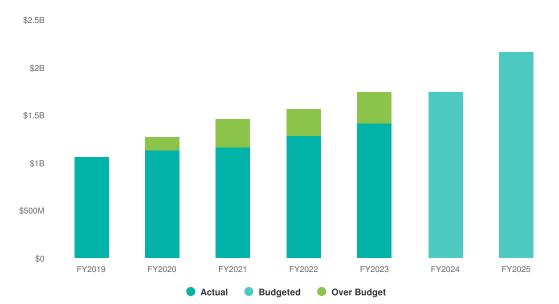


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# **Special Revenue Funds Revenues Summary**

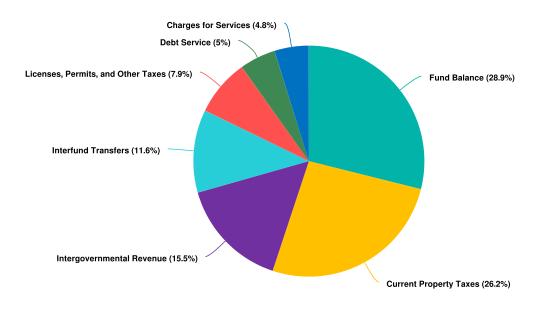


Special Revenue Funds Revenues Proposed and Historical Budget vs. Actual

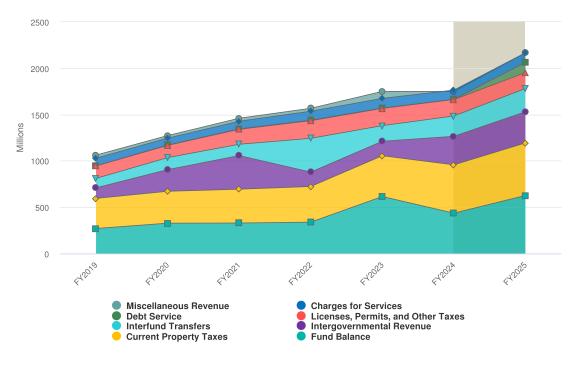


# **Revenues by Source**

# **Projected 2025 Revenues by Source**



**Budgeted and Historical 2025 Revenues by Source** 

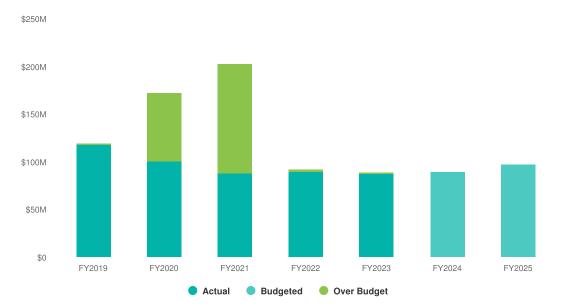


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# **Debt Service Funds Revenues Summary**

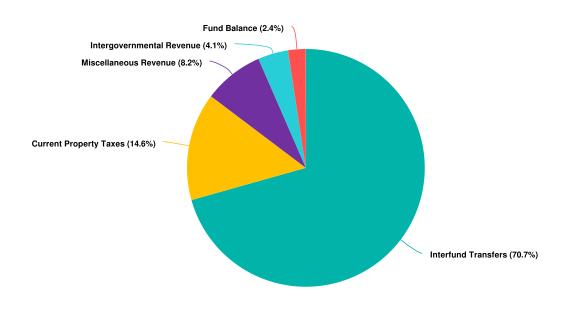


# Debt Service Funds Revenues Proposed and Historical Budget vs. Actual

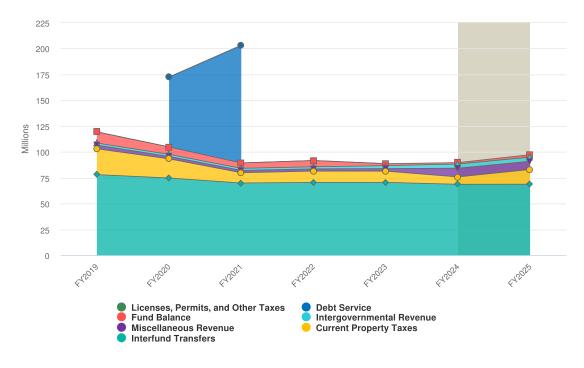


# **Revenues by Source**

# **Projected 2025 Revenues by Source**



**Budgeted and Historical 2025 Revenues by Source** 

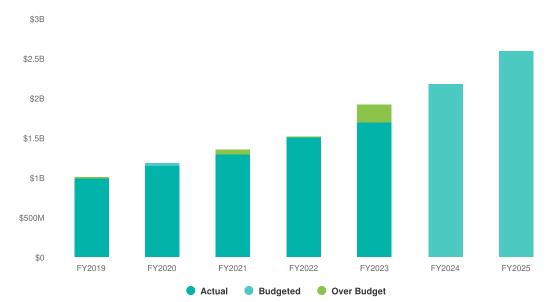


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# **Capital Projects Funds Revenues Summary**

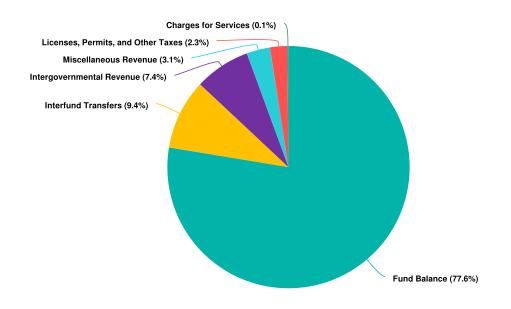


Capital Projects Funds Revenues Proposed and Historical Budget vs. Actual

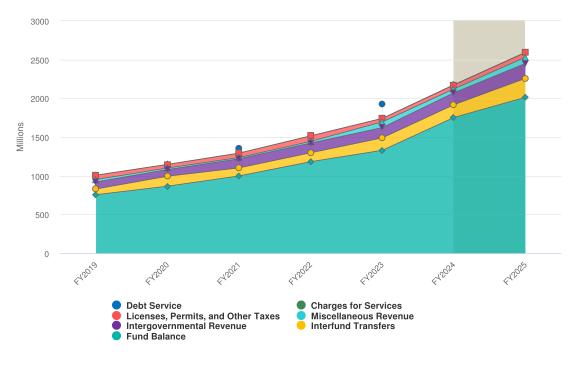


# **Revenues by Source**

# **Projected 2025 Revenues by Source**



**Budgeted and Historical 2025 Revenues by Source** 

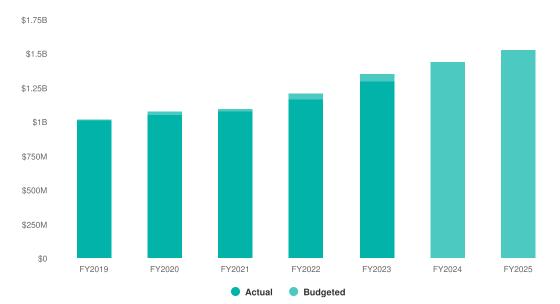


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# **Enterprise Funds Revenues Summary**

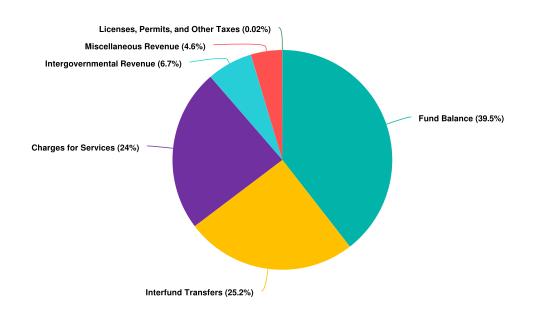


Enterprise Funds Revenues Proposed and Historical Budget vs. Actual

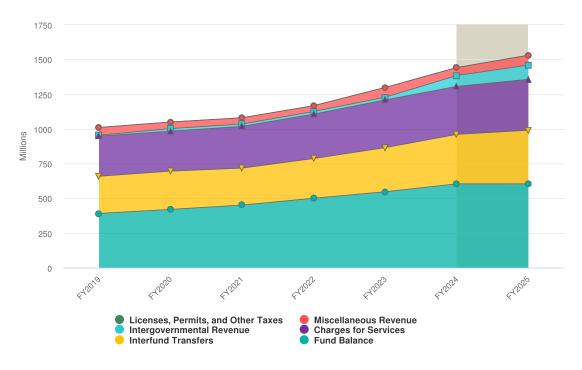


### **Revenues by Source**

#### **Projected 2025 Revenues by Source**





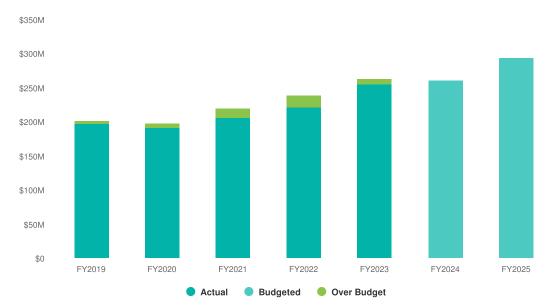


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# **Internal Service Funds Revenues Summary**

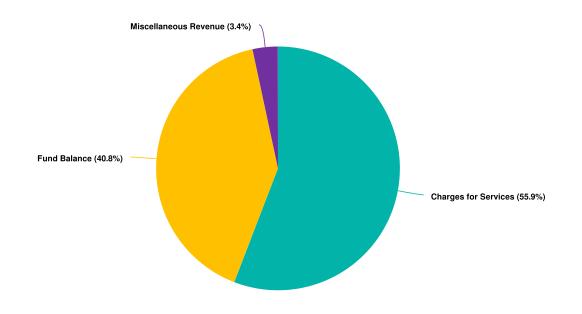


#### Internal Service Funds Revenues Proposed and Historical Budget vs. Actual

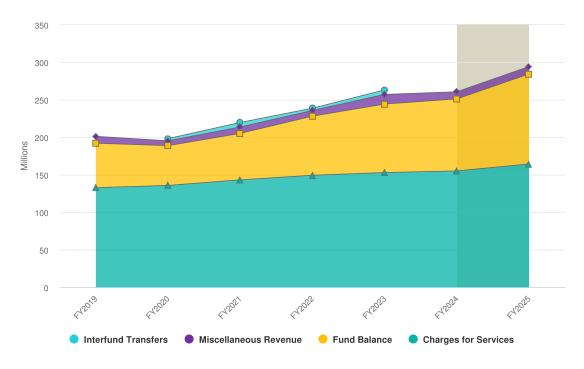


### **Revenues by Source**

#### **Projected 2025 Revenues by Source**



Budgeted and Historical 2025 Revenues by Source



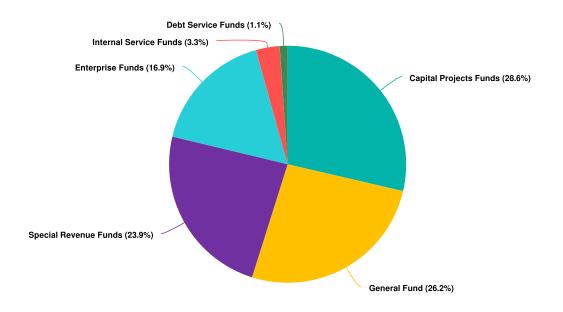
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# **USES OF FUNDS**



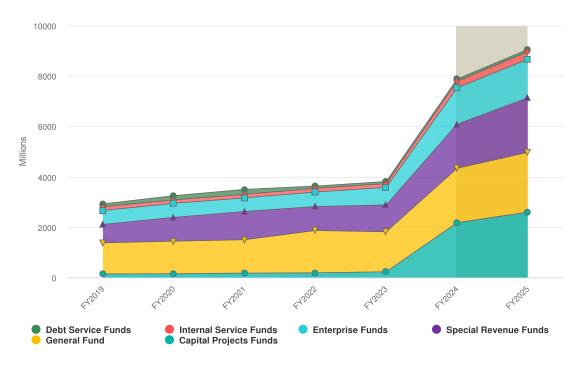


### **Expenditure by Fund**



2025 Expenditures by Fund

**Budgeted and Historical 2025 Expenditures by Fund** 



Grey background indicates budgeted figures.

### **Description of Expenditures by Activity Type**

#### **General Government**

A major class of services provided by the legislative, judicial, and administrative branches of County government as a whole. This classification encompasses the Board of County Commissioners, Administration (including central service staff departments), Auditing, Property Appraisal, Tax Collection, Finance, Legal, Planning, Judicial, Supervisor of Elections, and various other general government services.

#### **Public Safety**

A major service provided by the County for the security of persons and property. This category includes law enforcement, fire control, detention and/or correction, protective inspections, emergency and disaster relief services, ambulance and rescue services, investigative autopsies, consumer affairs, and all other costs primarily related to public safety.

#### **Physical Environment**

Consists of the cost of services provided by the County for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment. Services include water and sewage, mosquito and aquatic plant control, sand transfer and beach restoration, soil conservation and agriculture, and all other services related to the physical environment.

#### Transportation

Includes the costs of services provided by the County for the safe and adequate flow of vehicles, travelers, and pedestrians. This category includes the Engineering County Transportation Trust Fund, Palm Tran, Department of Airports, and various funds associated with the construction and maintenance of roads within the County Road Program.

#### **Economic Environment**

Consists of the cost of providing services which develop and improve the economic condition of the community and its citizens. Services included are industry development, veterans services, housing and community development, and all other costs primarily related to the economic environment.

#### **Human Services**

Consists of the cost of providing services for the care, treatment, and control of human illness, injury, or handicap, and for the welfare of the community as a whole and its individuals. Expenditures classified under this function include hospital services, health care, animal regulation, mental health, welfare, and other human services.

#### **Culture and Recreation**

Includes the cost of providing and maintaining cultural and recreational facilities and activities for the benefit of citizens and visitors. This category includes libraries, parks and related programs, cultural services, special events, and special recreational facilities.

#### **Interfund Transfers**

Movement of assets (usually cash) from one fund to another. Also referred to as "Transfers In/Out."

#### Reserves

Specified amount of funds set aside for the purpose of meeting future expenses. Expenditures may not be charged directly to reserve accounts.

#### **Internal Services**

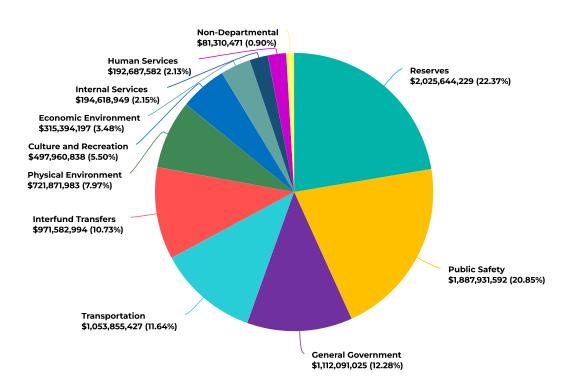
Expenses incurred exclusively by internal service funds in providing goods and services to user departments and agencies. This category includes fleet management, employee health insurance, casualty self insurance, and workers' compensation.

#### Non-Departmental

Costs of government services which are not directly attributable to a specific County program or operation. Examples of nondepartmental expenditures include debt service obligations and contributions to Human Service organizations.

# **Expenditures by Activity Type**

2025 Expenditures by Activity Type



# **Debt Service** \$114,298,786 (1.26%) Grants and Aids **Capital Outlay** \$484,635,051 (5.35%) \$1,870,210,308 (20.65%) Capital Reserves \$892,189,059 (9.85%) Interfund Transfers \$971,582,994 (10.73%) Personnel Services \$1,804,806,570 (19.93%) Other Reserves \$1,133,455,170 (12.52%) Operating \$1,783,771,349 (19.70%)

2025 Expenditures by Expense Type

**Expenditures by Expense Type** 

**Personnel Services** - Includes expense 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 personnel 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, operating supplies, road material and supplies, books, publications, subscriptions, memberships, and other current charges not otherwise classified.

**Capital Outlay** - 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** - Expenditures that include debt for all funds, including principal, interest, and other debt service costs, but do not include reserves for debt (\$6,499,594) 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.

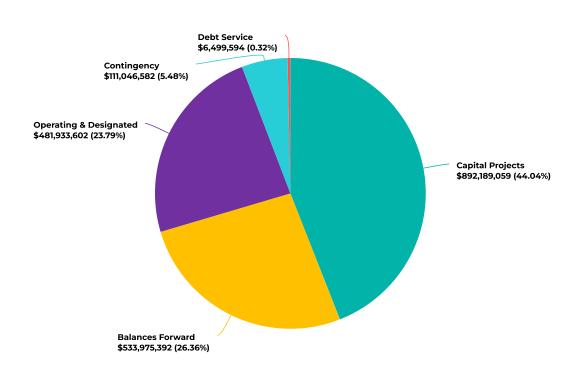
Interfund Transfers - Amounts transferred from one fund to another to assist in financing the services of the recipient fund.

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

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

### **Budgeted Reserves by Type**

2025 Reserves By Type



	Contingency	Capital Projects	Debt Service	Operating & Designated	Balances Forward	Total FY 2025
General Fund (0001)	\$ 20,000,000	\$ -	\$ -	\$ -	\$ 406,047,658	\$ 426,047,658
Special Revenue Funds (1000-1999)	27,306,934	-	-	384,067,981	127,927,734	539,302,649
Debt Service Funds (2000-2999)	-	-	891,213	-	-	891,213
Capital Projects Funds (3000-3999)	-	733,212,158	2,101,556	-	-	735,313,714
Enterprise Funds (4000- 4999)	63,739,648	158,976,901	3,506,825	-	-	226,223,374
Internal Service Funds (5000-5999)	-	-	-	97,865,621	-	97,865,621
Total FY 2025	\$ 111,046,582	\$ 892,189,059	\$ 6,499,594	\$ 481,933,602	\$ 533,975,392	\$ 2,025,644,229

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

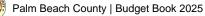
Capital Projects represents amounts set aside for capital improvement projects.

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

**Operating & Designated** 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.

# OTHER BUDGET SUMMARY INFORMATION



# Summary of Revenues and Expenditures

		FY 2023		FY 2024		FY 2025	
		Actual		Estimate		Budget	% Change
REVENUES							
Current Property Taxes	\$	1,608,209,502	\$	1,753,941,520	\$	2,012,175,071	14.79
Licenses, Permits & Other Taxes							
Franchise Fee	\$	48,043,791	\$	49,300,000	\$	50,286,000	2.0%
Utility Service Tax		56,322,095		59,400,000		60,400,000	1.79
Local Option Gas Taxes		53,260,999		53,627,000		54,162,000	1.09
Tourist Development Tax		84,190,398		83,348,492		84,181,977	1.09
Communication Services Tax		20,567,986		20,800,000		21,216,000	2.09
Developer Contributions & Impact Fees		57,044,497		48,292,851		60,010,977	24.39
Building Permits		31,925,036		30,000,000		30,000,000	
Other Licenses, Permits & Other Taxes		11,617,313		9,113,577		9,124,100	
Licenses, Permits & Other Taxes	\$	362,972,116	\$	353,881,920	\$	369,381,054	
Intergovernmental Revenues							
State Shared Revenues	\$	50,706,588	\$	57,000,000	\$	58,000,000	1.89
State Grants		44,398,942		75,919,859		224,153,489	
One-Half Cent Sales Tax		125,830,408		130,000,000		132,600,000	2.09
Other Local Government Revenue		2,373,441		5,728,245		6,544,220	
Federal Grants		110,616,688		216,705,523		249,013,098	
Constitutional / County Gas Tax		18,987,052		19,188,000		19,380,000	
Other Intergovernmental Revenues		233,967,821		233,971,141		234,145,369	
Intergovernmental Revenues	\$	586,880,940	\$	738,512,768	\$	923,836,176	
Charges for Services							
Water and Wastewater	\$	241,285,269	\$	257,768,000	\$	265,136,000	2.99
Airport	+	102,399,500	Ŧ	100,971,687	Ŧ	101,818,300	
Sheriff		9,533,550		9,819,557		10,212,340	
Fire Rescue		51,711,440		49,926,924		50,488,303	
Parks and Recreation		28,172,214		29,781,162		31,000,584	
Palm Tran		12,510,795		13,752,463		11,635,767	
Interdepartmental		177,126,880		175,365,096		192,207,422	
Other Charges for Services		26,063,046		26,482,066		29,352,415	
Charges for Services	\$	648,802,693	\$	663,866,955	\$	691,851,131	
Interest	\$	167,298,930	\$	191.305.251	\$	145,464,264	-24.0%
Miscellaneous	Ψ	138,254,513	Ψ	98,588,266	Ψ	119,986,345	
Interfund Transfers						971,582,994	
		736,772,456		907,863,586			
Debt Proceeds		185,486,981		3,446,952		109,294,058	
Statutory Reserves		-		-		(156,951,066)	0.09
Balance Brought Forward Total Revenues	\$	2,984,632,408 <b>7,419,310,538</b>	\$	3,585,864,021 <b>8,297,271,239</b>	\$	3,868,329,260 9,054,949,287	
	*	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	•	0,207,271,200	•	5,00 1,5 15,207	
EXPENDITURES							
Personnel Services	\$	1,471,357,595	\$	1,634,641,268	\$	1,804,806,570	10.49
Operating Expenses	Ψ	944,850,369	¥	991,272,912	¥	1,783,771,349	
Equipment & Capital		335,690,568		282,273,184		1,870,210,308	
Debt Service							
		98,496,888		107,039,012		114,298,786	
Grants and Aids		222,336,973		275,369,164		484,635,051	
Capital Reserves		-		-		892,189,059	
Other Reserves		-		-		1,133,455,170	
Interfund Transfers		736,772,455		907,863,586		971,582,994	
Total Expenditures	\$	3,809,504,848	\$	4,198,459,126	\$	9,054,949,287	115.7%

### **Major Funds**

Financial operations of the County are managed through the use of approximately 200 funds. However, only four governmental fund categories and two proprietary funds are considered major funds. Major funds are funds whose revenues, expenditures, assets, or liabilities (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or proprietary funds and at least 5% of the aggregate amount for all governmental and proprietary funds.

Per the September 30, 2023 Annual Comprehensive Financial Report, the following is a description and listing of the County's major funds.

#### **Governmental Funds**

#### **General Fund**

This is the primary operating fund for the general County government. It is used to account for all financial resources of the general government except for those required to be accounted for in other funds.

0001 General Fund

#### **Fire Rescue Special Revenue Funds**

Six special revenue funds account for Ad Valorem taxes and other revenues designated for the operations of the County Fire Rescue service. Service is provided throughout the unincorporated area and 19 of the County's municipalities through a combination of contracted services and participation in the taxing districts.

1300	Fire Rescue MSTU
1301	Fire Rescue Jupiter MSTU
1303	Aviation Battalion
1304	F/R Long-Term Disability Plan
1305	MSBU-Hydrant Rental Boca Raton
1306	MSBU-Hydrant Rental-Riviera Beach

#### **Road Program Capital Projects**

The Road Program Capital Project Funds are comprised of 13 capital funds that are used to account for costs related to the design, acquisition of rights-of-way, and construction of improvements to the County's major thoroughfare road system, primarily represented by the County's Five Year Road Program. Included are the Transportation Improvement Fund and five Road Impact Fee Funds. The County is divided into five geographic zones as related to Road Impact Fees. Impact fees are imposed upon all land uses that create an impact on road facilities. Primary funding sources also include gasoline taxes, grants, miscellaneous revenues, and balances forward.

3500	Transportation Improvement Fund
3501	Road Impact Fee Zone 1
3502	Road Impact Fee Zone 2
3503	Road Impact Fee Zone 3
3504	Road Impact Fee Zone 4
3505	Road Impact Fee Zone 5
3519	Northlake Blvd. Agr W/NPBCID
3523	Proportionate Share Trust Fund-Briger
3541	Proportionate Share Fund - Zone 1
3542	Proportionate Share Fund - Zone 2
3543	Proportionate Share Fund - Zone 3
3544	Proportionate Share Fund - Zone 4
3545	Proportionate Share Fund - Zone 5

#### **General Government Capital Project Funds**

General Government Capital Project Funds are comprised of 27 capital funds that are used to account for costs of capital improvements not included in any other category. Projects include the Convention Center & Convention Center Hotel Site, Impact Fee Assistance Program, and facility and technology improvements. Primary funding sources are bonds, grants, and transfers from the General Fund.

3074	27.8M NAV Tax 13 CP, Convention Center Hotel
3076	68M Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct
3078	65.360M NAV Pub Imp Tax Rev Bond 15C CP, Prof Sports Fac Pr
3079	56.645M NAV Pub Imp Rev Bonds, 15D CP, Prof Sports Fac Proj
3080	51.05M NAV Pub Imp Rev Bonds, 21A, CP, SOE Bldg
3081	34.55M NAV Pub Imp Rev Bonds, 23A, CP, RDJS Pro Fr Fac Proj
3082	88.145M NAV Tax Pub Imp Rev Bond 23B CP RDJS Pro Fr Fac Proj
3083	47.315M NAV Pub Imp Rev Bonds, 23C, CP, Var Fac Proj
3531	Impact Fee Assistance Program - Roads Zone 1
3532	Impact Fee Assistance Program - Roads Zone 2
3533	Impact Fee Assistance Program - Roads Zone 3
3534	Impact Fee Assistance Program - Roads Zone 4
3535	Impact Fee Assistance Program - Roads Zone 5
3621	Impact Fee Assistance Program - Parks Zone 1
3622	Impact Fee Assistance Program - Parks Zone 2
3623	Impact Fee Assistance Program - Parks Zone 3
3800	Pud Civic Site Cash Out
3801	RR&I for 800 Mhz Sys
3804	Public Building Improvement Fund
3805	Public Building Impact Fees
3807	TDC - Building Renewal and Replacement
3815	Impact Fee Assistance Program - Public Building
3900	Capital Outlay
3901	Information Technology Capital Improvements
3904	Building Capital Projects
3905	E911 Carry Forward Capital
3950	Local Government One-Cent Infrastructure Surtax

#### **Proprietary Funds**

#### Airports

These enterprise funds are used to finance the operating activities of the County's airport system which includes four Countyowned airports. The primary funding sources for these funds are landing fees, rental fees, concessions, and transfers from the Airport Improvement and Development Fund.

4100	Airport Operations
4110	Airport Capital Projects
4111	Airports Improvement & Development Fund
4112	Airport Passenger Facility Charges
4113	Noise Abatement & Mitigation
4114	Airports Restricted Assets Fund
4115	Airports Facilities, Property Plant & Equipment
4139	Debt Service 57M PBIA Rev Ref Bonds 2016

#### Water Utilities

These enterprise funds are used to finance the operating activities of the County's water and sewer utility operations. The revenues used to fund these activities is collected in the Water Utilities Revenue Fund and transferred into the Operations and Maintenance Fund. Revenue fund receipts are also transferred to other Water Utility funds to finance capital improvements and debt payments.

4000	WUD Revenue
4001	WUD Operation & Maintenance
4010	Renewal & Replacement
4011	Capital Improvements
4012	Connection Charge Account
4013	Special Assessment Program WUD
4015	WUD FPL Reclaimed Water Renewal & Replacement
4034	Debt Service Reserve WUD All
4043	WUD FPL Debt Service Coverage Fund
4044	GUA Debt Service
4047	Debt Service WUD 2013 Ref
4048	WUD 26.9M Water & Sewer Refunding Series 2015
4049	WUD 44.105M Water & Sewer Rev Ref 2019
4050	WUD 59M Water & Sewer Rev Ref 2020

### **Changes in Fund Balance**

Fund Balance represents the excess of assets over liabilities available within a fund. Palm Beach County has adhered to a Fund Balance Policy that establishes an acceptable minimum range (15% - 20%) in which the General Fund's fund balance (including statutory reserve) should fall. The purpose of the Fund Balance Policy is to provide financial stability, by ensuring the County maintains a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unexpected one-time expenditures. The change in fund balance is projected for the fund types: General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Enterprise Funds, and Internal Service Funds.

	General Fund (0001)	Special Revenue Funds (1000-1999)	<b>Debt</b> <b>Service</b> <b>Funds</b> (2000-2999)	Capital Projects Funds (3000-3999)	Enterprise Funds (4000-4999)	Internal Service Funds (5000-5999)
FY 2023 Year End Actual Fund Balance	\$ 510,767,554	\$ 682,470,074	\$ 2,597,318	\$1,695,077,762	\$ 579,911,858	\$115,039,455
FY 2024 Year End Estimated Fund Balance	\$ 502,343,574	\$ 626,047,633	\$ 2,337,770	\$2,013,136,878	\$ 604,436,547	\$120,026,858
Plus: FY 2025 Net Budgeted Revenues	\$1,871,219,240	\$1,539,022,192	\$ 94,972,840	\$ 580,744,346	\$ 926,303,696	\$174,357,713
Less: FY 2025 Net Budgeted Expenditures	\$1,947,515,156	\$1,521,176,555	\$ 96,419,397	\$1,858,567,510	\$1,304,516,869	\$196,518,950
Net Adjustment to FY 2025 Based on Historical Actuals	\$ 170,275,875	\$ 259,586,785	\$ 2,493,371	\$1,436,239,723	\$ 446,719,976	\$ 21,522,862
FY 2025 Year End Estimated Fund Balance	\$ 596,323,533	\$ 903,480,055	\$ 3,384,584	\$2,171,553,437	\$ 672,943,350	\$119,388,483
Change in Fund Balance FY 2024 to FY 2025	\$ 93,979,959	\$ 277,432,422	\$ 1,046,814	\$ 158,416,559	\$ 68,506,803	\$ (638,375)
Fund Balance as a % of Net Budgeted Expenditures	30.62%	59.39%	3.51%	116.84%	51.59%	60.75%

The General Fund balance is projected to be higher than the actual FY 2024 ending fund balance. The FY 2024 total projected expenditures have been adjusted due to position vacancies, cost savings, and expected residual dollars left in each department. In addition, the FY 2024 estimated fund balance has been adjusted to reflect variances from original revenue and expenditure projections.

The General Fund fund balance has been steadily increasing for the last several years. As a result, the fund balance in the General Fund reflects an increase from the prior year. At 30.62% of budgeted expenditures, the General Fund's projected FY 2025 ending fund balance falls above the 15% - 20% range, indicating the County's strong financial position and creditworthiness.

# **Budget Comparison by Fund**

			20	24 Adopted			202	5 Adopted	
und	Fund Name	Mills	Taxes	Other Revenue	Budget	Istills	Taxes	Other Revenue	Budget
01	General Fund	4.5000	1,306,269,377	850,978,720	2,157,248,097	4,5000	1,431,050,351	942,512,463	2,373,562,81
	Operating Ad Valorem Tax Funds - Countywide	4.5000	1,306,269,377	850,978,720	2.157,248,097	4.5000	1,431,050,351	942,512,463	2,373,562,81
								10.50 70.01	
85	94.94M Tax GO Bond 24, Work/Afford/House 28.7M GO 10 DS, Ref Part 25M Parks GO 03 & 05	0.0000	0 1,917,246	(13,996)	1,903,250	0.0227 0.0059	7,223,794	(352,783) 24,450	6,871,01 1,902,00
32	28.0M GO 14 DS, Ref Part 50M Waterfront GO 06	0.0122	3,544,001	(95,101)	3,448,900	0.0110	3,500,517	(51,267)	3,449,25
	Voted Debt Service Ad Valorem Tax - Countywide	0.0188	5,461,247	(109,097)	5,352,150	0.0396	12,601,861	(379,600)	12,222,26
	Total Ad Valorem Tax Funds - Countywide	4.5188	1,311,730,624	850,869,623	2,162,600,247	4.5396	1,443,652,212	942,132,863	2,385,785,07
101	HUD- Housing and Urban Development		0	577,586	577,586		0	607,150	607,15
03 06	Community Action Program DOSS - Administration		0	1,743,165	1,743,165 17,093,992		0	1,871,009 14,889,030	1,871,00
09	Low Income Home Energy Assistance Program Fund		0	5,269,232	5,269,232		0	4,732,809	4,732,80
10	Ryan White Care Program		0	13,399,017	13,399,017		0	10,684,395	10,684,39
00	Affordable Housing Trust Fund (SHIP)		0	38,534,171	38,534,171		0	50,741,091	50,741,05
01	Housing & Community DevIpmt Home Investmnt Partnership Act		0	12,791,704 17,049,110	12,791,704 17,049,110		0	11,942,833 18,027,264	11,942,83
09	Neighborhood Stabilization Program		o	9,200,668	9,200,668		ő	4,778,500	4,778,50
12	Neighborhood Stabilization Program 2		0	5,862,379	5,862,379		0	6,939,351	6,939,35
13	Neighborhood Stabilization Program 3		0	2,503,976	2,503,976		0	2,857,663	2,857,66
14 16	Workforce Housing Trust Fund Housing Initiative Fund		0	11,304,788 36,044,768	11,304,788 36,044,768		0	10,397,896 52,150,586	10,397,89
17	Housing Bond Program		0	0	0		0	94,696,158	94,696,15
51	Law Enforcement Trust Fund		0	3,058,601	3,058,601		0	4,647,450	4,647,45
52	Sheriff's Grants		0	11,523,997	11,523,997		0	11,660,539	11,660,53
53 54	LETF - Federal Justice LETF - Federal Treasury		0	2,218,963 195,339	2,218,963 195,339		0	2,743,432	2,743,43
200	Beautification Maintenance		0	1,990,157	1,990,157		0	2,131,286	2,131,28
201	County Transport Trust		0	61,336,434	61,336,434		0	65,011,589	65,011,58
203	Red Light Camera Fund		0	25,853	25,853		0	28,168	28,16
220	Natural Areas Stwrdshp Endwmnt Ag Reserve Land Management		0	5,392,526 3,545,768	5,392,526 3,545,768		0	5,481,822 4,128,800	5,481,82
23	Environmental Enhance-Freshwtr		0	555,797	555,797		0	617,393	617,39
24	Environmental Enhance-Saltwtr		0	1,226,120	1,226,120		0	1,290,939	1,290,93
25	Environmental Enhance-Nonspec		0	4,762,698	4,762,698		0	4,632,050	4,632,05
26 27	Natural Areas Fund Pollution Recovery Trust Fund		0	19,206,956 651,876	19,206,956 651,876		0	20,398,926 415,235	20,398,92 415,23
29	FDEP Lake Worth Lagoon Ecosyst		0	1,353,907	1,353,907		0	848,701	848,70
230	Petroleum Storage Tank Program		0	805,434	805,434		0	0	
231	Petrol Store Tank Compliance		0	663,337	663,337		0	0	
232 261	Manatee Protection Bond Waiver Program R89-1178		0	10,391,476 803,366	10,391,476 803,366		0	3,296,748 846,208	3.296.74 846.20
263	School Impact Fees Zone 1		0	27,089,742	27,089,742		ő	28,096,430	28,096,43
321	Law Library		0	616,647	616,647		0	600,258	600,25
323	Criminal Justice Trust Fund		0	782,755	782,755		0	826,701	826,70
324 325	Local Requirements & Innovatioons Fund (F.S.29.004& 0082a2) Legal Aid Programs Fund (F.S.29.008)		0	275,000 275,000	275,000 275,000		0	250,000 250,000	250,00
326	JAC Juvenile Programs Fund		0	275,000	275,000		ő	250,000	250,00
327	Court Information Technology Fund (F.S. 28.2412e1)		0	6,721,069	6,721,069		0	7,232,836	7,232,83
340	Palm Tran Operations		0	139,039,913	139,039,913		0	197,051,715	197,051,71
341 343	Palm Tran Grants Palm Tran Vehicle Replacements		0	62,608,017 3,600,000	62,608,017 3,600,000		0	106,857,176 3,600,000	106,857,17 3,600,00
384	Golf Course Operations		o	21,257,558	21,257,558		ő	29,260,846	29,260,84
401	OCR Special Projects and Initiatives		0	1,737,651	1,737,651		0	1,864,295	1,864,29
402	Nuisance Abatement		0	6,658,395	6,658,395		0	7,176,260	7,176,26
120 123	ACC Mobile Spay/Neuter Prgm Victims Of Crime Emergency Support Fund		0	952,422 718,065	952,422 718,065		0	1,266,917 695,804	1,266,91 695,80
125	EMS Award-Grant Program		o	88,875	88.875		ő	86,132	86,13
426	Public Safety Grants		0	1,716,213	1,716,213		0	1,526,723	1,526,72
27	Emergency Management		0	146,000	146,000		0	141,361	141,36
28	Em Preparedness & Assistance Regulation Of Towing Business		0	407,496 810,731	407,496 810,731		0	480,886 920,993	480,88
30	Vehicle For Hire Ordinance		0	861,572	861,572		ő	964,475	964,47
32	Moving Ordinance		0	199,053	199,053		0	241,316	241,31
34	Emergency Communications Number "E-911" F\$365.172 Justice Service Grant Fund		0	17,773,813	17,773,813		0	20,440,313	20,440,31
436 438	Justice Service Grant Fund Urban Areas Security Initiative Grant		0	1,688,349 179,652	1,688,349 179,652		0	1,638,112 156,217	1,638,11
39	Radiological Emergency Prepardeness-FPL		o	152,271	152,271		o	344,658	344,6
40	Highridge Activity Fund		0	52,119	52,119		0	50,140	50,14
50	IDC-Convention Center Oper IDC-Film Commission		0	16,925,865	16,925,865		0	13,946,954 4,491,987	13,946,95
51 52	TDC-Film Commission TDC-Special Projects		0	3,811,055 5,336,681	3,811,055 5,336,681		0	6,346,968	4,491,98
53	TDC-4th Cent Local Option Tax		0	33,558,580	33,558,580		ő	36,194,023	36,194,02
54	TDC-Tourism		0	34,968,303	34,968,303		0	36,222,577	36,222,57
155	TDC-Cultural Arts		0	17,391,221	17,391,221		0	18,517,372	18,517,37
456 457	TDC-Beaches TDC-Sports Commission		0	11,225,240 8,427,397	11,225,240 8,427,397		0	10,541,133 8,979,032	10,541,13 8,979,03
158	TDC-1st Cent Tourist Local Option Tax		0	31,268,824	31,268,824		0	41,222,960	41,222,96
470	Drug Abuse Trust Fund		0	262,494	262,494		0	292,074	292,07
480	Driver Ed Trust F\$318.121		0	2,417,145	2,417,145		0	2,523,663	2,523,66
482 483	Cooperative Extension Rev fund PBC Office of Inspector General (IG)		0	473,866 3,911,482	473,866 3,911,482		0	500,021 4,406,921	500,02 4,406,92
483 490	Opioid Settlement Fund		0	3,911,482	3,911,482		0	4,406,921 5,830,736	4,406,92 5,830,73
491	Opioid Settlement Fund - Regional		0	o	ő		ő	31,153,509	31,153,50
	Crime Prevention Fund	1	0	858,519	858,519		0	1,049,527	1,049,52

	2024 Adopted						2025 Adopted			
Fund	Fund Name	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	
1501	Domestic Violence Fund		0	633,569	633,569		0	639,420	639,420	
1507	Criminal Justice Grant Fund		0	448,067	448,067		0	514,878	514,878	
1514	MacArthur Foundation's Safety and Justice Challenge \$875k		0	875,000	875,000		0	253,134	253,134	
1521	Public Affairs Replacement Frequency		0	117,617	117,617		0	126,657	126,657	
1522	C-51 Reservoir Phase II Cell 12 Grant		0	48,000,000	48,000,000		0	9,262,268	9,262,268	
1523	C-51 Reservoir Phase II Cell 13 Grant		0	65,000,000	65,000,000		0	101,941,482	101,941,482	
1539	Economic Development		0	6,071,974	6,071,974		0	10,698,486	10,698,486	
1540	HUD Loan Repayment Account		0	7,889,371	7,889,371		0	18,186,040	18,186,040	
1541	Energy Efficiency & Consrv Blk Grnt		0	414,211	414,211		0	457,148	457,148	
1543	USDA Intermediary Relending Loan Program		0	553,104	553,104		0	799,951	799,951	
1544	USEPA Revolving Loan Fund Program		0	796,598	796,598		0	1,200,027	1,200,027	
1545	Economic Development Incentives Fund		0	2,430,197	2,430,197		0	1,400,706	1,400,706	
2061	11.6M Note Payable 08 DS, ESL Jupiter		0	734,884	734,884		0	734,884	734,884	
2072	13.1M NAV 13 DS, Max Planck3		0	1,097,150	1,097,150		0	1,092,252	1,092,252	
2072	27.8M NAV Tax 13 DS, Convention Center Hotel		0	678,469	678,469		0	1,072,232	1,072,232	
2074	68.M NAV 15 DS, Pub Imp Rev Bd, Conv Ctr Gar & Airport Ctr		0	4,399,781	4,399,781		0	4,380,181	4,380,181	
2078	18.8M NAV Public Imp Tax Rev Bond 15B DS, MAX Planck		0	2,146,346	2,146,346		0	2,145,859	2,145,859	
2078	65.360M NAV Public Imp Tax Rev Bond 15C DS, Prof Sports Fac Pr		0	6,147,380	6,147,380		0	6,145,208	6,145,208	
2078			0		3,790,675		0			
	51.05M NAV Pub Imp Rev Bond, 21A DS, SOE		0	3,790,675			0	3,791,175	3,791,175	
2081	34.55M NAV Pub Imp Rev Bond 23A DS, Prof Sports Fac Proj			2,150,000	2,150,000			2,150,000	2,150,000	
2082	88.145M NAV Tax Pub Imp Rev Bond 23B DS RDJS Pro Fr Fac Proj		0	6,954,385	6,954,385		0	6,956,996	6,956,996	
2083	47.315M NAV Pub Imp Rev Bonds, 23C, DS, Var Fac Proj		0	3,779,104	3,779,104		0	3,779,500	3,779,500	
2084	34.55M NAV Pub Imp Rev Bonds, 23A, DSR, RDJS Pro Sp Fr Fac		0	0	0		0	891,213	891,213	
2523	11.5M NAV Tax 10 DS, Ref 11M Conv Hotel BAN 07		0	1,097,020	1,097,020		0	1,095,500	1,095,500	
2528	16.1M NAV 12 DS, Ref 16M 4 Pts BAN 09		0	1,235,178	1,235,178		0	1,220,721	1,220,721	
2533	72.4M NAV 14A DS, Ref 14M 06/2M 07A/5M 07B/98M 07C		0	8,941,525	8,941,525		0	8,933,025	8,933,025	
2534	63.64M Public Improvement Revenue Refunding Bonds, Srs. 2015		0	6,801,550	6,801,550		0	6,788,600	6,788,600	
2535	121.035M NAV 16 DS, Ref 141.45M 08 Jail Expand/Pub Bldg		0	9,711,750	9,711,750		0	9,713,250	9,713,250	
2536	22.5M NAV 18 DS, Ref NAV 11 Ocean Ave Bridge & Max Plank2		0	2,105,495	2,105,495		0	2,091,799	2,091,799	
2537	41.83/M Tax NAV 2019A DS, Red 11 Conv Cntr Project		0	4,961,900	4,961,900		0	4,960,650	4,960,650	
2538	25.18M Tax NAV 2019B DS, Ref 13 Tax NAV Conv Cntr Hotel Proj		0	1,095,378	1,095,378		0	1,774,378	1,774,378	
2539	44.705M Tax NAV 21B DS, Ref 12 Tax NAV 3 Issues		0	12,346,448	12,346,448		0	12,342,275	12,342,275	
2540	69.235M Tax NAV 21C DS, Ref 15D Prof Sports Fac Proj		0	2,516,922	2,516,922		0	2,487,683	2,487,683	
3019	25.0M GO 03, Recreational & Cultural Facilities		0	252,547	252,547		0	658,088	658,088	
3020	25.0M GO 05, Recreational & Cultural Facilities		0	103,244	103,244		0	53,696	53,696	
3038	50.0M GO 06, Waterfront Access		0	2,578,927	2,578,927		0	2,110,864	2,110,864	
3053	176.5M NAV 08 CTF, Jail Expand/Pub Bldg		0	2,252,507	2,252,507		0	0	0	
3074	27.8M NAV Tax 13 CP, Convention Center Hotel		0	220,439	220,439		0	231,693	231,693	
3076	68M Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct		0	1,912,643	1,912,643		0	1,473,672	1,473,672	
3078	65.360M NAV Pub Imp Tax Rev Bond 15C CP, Prof Sports Fac Pr		0	975,515	975,515		0	0	0	
3079	56.645M NAV Pub Imp Rev Bonds, 15D CP, Prof Sports Fac Proj		0	708,687	708,687		0	0	0	
3080	51.05/M NAV Pub Imp Rev Bonds, 21A, CP, SOE Bldg		0	36,325,470	36,325,470		0	3,995,602	3,995,602	
3081	34.55M NAV Pub Imp Rev Bonds, 23A, CP, RDJS Pro Fr Fac Proj		0	40,949,548	40,949,548		0	40,801,224	40,801,224	
3082	88.145M NAV Tax Pub Imp Rev Bond 23B CP RDJS Pro Fr Fac Proj		0	91,158,348	91,158,348		0	96,561,838	96,561,838	
3083	47.315M NAV Pub Imp Rev Bonds, 23C, CP, Var Fac Proj		0	56,674,341	56,674,341		0	59,762,978	59,762,978	
3500	Transportation Improvmt Fund		0	191,360,720	191,360,720		0	269,156,674	269,156,674	
3501	Road Impact Fee Zone 1		0	53,111,142	53,111,142		0	55,259,478	55,259,478	
3502	Road Impact Fee Zone 2		0	64,515,644	64,515,644		0	71,526,303	71,526,303	
3503	Road Impact Fee Zone 3		0	28,727,055	28,727,055		0	30,693,605	30,693,605	
3504	Road Impact Fee Zone 4		0	45,874,977	45,874,977		0	43,928,838	43,928,838	
3505	Road Impact Fee Zone 5		0	69,488,717	69,488,717		0	67,155,345	67,155,345	
3519	Northlake Blvd Agr W/Npbcid		0	463,235	463,235		0	513,193	513,193	
3523	Proportionate Share Trust Fund-Briger		0	23,307,751	23,307,751		0	23,740,705	23,740,705	
3531	Impact Fee Assistance Program - Roads Zone 1		0	1,198,668	1,198,668		0	1,558,821	1,558,821	
3532	Impact Fee Assistance Program - Roads Zone 2		0	1,798,442	1,798,442		0	2,335,878	2,335,878	
3533	Impact Fee Assistance Program - Roads Zone 3		0	322,492	322,492		0	456,982	456,982	
	Impact Fee Assistance Program - Roads Zone 3		0	780,603	780,603		0	1,244,130	1,244,130	
	Impact Fee Assistance Program - Roads Zone 5		0	888,540	888,540		0	1,309,159	1,244,130	
3541			0	48,058	48,058		0	50,081	50,081	
3541	Proportionate Share Fund - Zone 1 Proportionate Share Fund - Zone 2		0	40,030	40,050		0	744,531	744,531	
3542			0	51,308,200	51,308,200		0	56,639,019	56,639,019	
3543	Proportionate Share Fund - Zone 3 Proportionate Share Fund - Zone 4		0	2,260,791	2,260,791		0	2,404,437	2,404,437	
3545	Proportionate share Fund - Zone 4 Proportionate Share Fund - Zone 5		0	18,137,085	18,137,085		0	19,569,578	19,569,578	
3545 3600	Proportionale share Fund - zone 5 Park Improvemt Fund		0	41,232,441	41,232,441		0	73,024,983	73,024,983	
3600	Park Improvemt Fund Park Impact Fees Z-1		0	6,080,287	6,080,287		0		7,860,699	
			0				0	7,860,699		
3602	Park Impact Fees Z-2			11,794,753	11,794,753		0	14,273,626	14,273,626	
3603	Park Impact Fees Z-3		0	10,263,027	10,263,027			9,502,286	9,502,286	
3604	Florida Boating Improvement Program		0	2,885,367	2,885,367		0	3,338,977	3,338,977	
3605	Golf Course Capital		0	9,246,222	9,246,222		0	11,415,432	11,415,432	
3621	Impact Fee Assistance Program - Parks Zone 1		0	89,445	89,445		0	120,429	120,429	
3622	Impact Fee Assistance Program - Parks Zone 2		0	208,577	208,577		0	321,808	321,808	
3623	Impact Fee Assistance Program - Parks Zone 3	1	0	125,132	125,132		0	180,680	180,680	
3650	Unit 11 Acquisition/Enhancemnt		0	897,843	897,843		0	962,444	962,444	
3651	South Lox SI Wetland Restoratn		0	341,882	341,882		0	367,342	367,342	
3652	Beach Improvement	1	0	65,678,109	65,678,109		0	74,775,998	74,775,998	
3653	South Lake Worth Inlet		0	300,047	300,047		0	319,145	319,145	
3654	Environmental Resources Capital Projects		0	3,700,703	3,700,703	l	0	3,641,419	3,641,419	
3800	Pud Civic Site Cash Out		0	3,987,140	3,987,140		0	3,931,864	3,931,864	
3801	RR&I for 800 Mhz Sys		0	34,769,828	34,769,828		0	40,517,988	40,517,988	
	Law Enfc/Impct Fees Z2 Rd Patl		0	5,814,102	5,814,102		0	1,328,847	1,328,847	
3803		1	0	139,798,184	139,798,184		0	186,655,061	186,655,061	
	Public Building Impr Fund				1 4 9 5 7 1 5 1		0	15,009,790	15 009 790	
3803	Public Building Impr Fund Public Building Impact Fees		0	14,357,151	14,357,151		0	15,098,782	15,098,782	
3803 3804			0 0	14,357,151 28,741,257	28,741,257		0	33,012,899	33,012,899	
3803 3804 3805	Public Building Impact Fees									
3803 3804 3805 3807	Public Building Impact Fees TDC- Bldg Renewal & Replacement		0 0 0	28,741,257	28,741,257		0	33,012,899	33,012,899	
3803 3804 3805 3807 3808	Public Building Impact Fees TDC- Bldg Renewal & Replacement Fleet Capital Projects		0 0	28,741,257 0	28,741,257 0		0 0	33,012,899 1,885,000	33,012,899 1,885,000	

Ind         Unit         Toxe         Other Revenue         Budget         Nult         Toxe         Other Revenue           956         911 Comy Found Capital         0         571,454.54         571,454.54         0         771,289.01           910         Comparison         0         231,424.41         231,424.41         0         231,424.41         0         231,424.41         0         241,851.00           001         Revenue & Replocement         0         231,424.41         231,424.41         0         241,851.00         0         133,400.00         0         130,000         0         130,000         0         130,000         0         130,000         0         133,000				20	24 Adopted		2025 Adopted				
9006         911 Comy Forward Cognidi         0         6.715 # 56         0.715 # 56         0.7120.84           9006         911 Comy Forward Cogniding         0         922.94.000         222.94.000         223.94.000         23.94.94.81         0         23.96.000         1.100.000         1.100.000         1.100.000         1.100.000         1.100.000         1.100.000         1.130.000         1.138.000         1.138.000         1.138.000         1.138.000         1.23.96.000         2.21.99.000         2.21.99.000         0         2.21.99.000         0         2.21.99.000         0         2.21.99.000         0         2.21.99.000         0         2.21.99.000         0         2.21.99.000         0         2.21.99.000         0         2.21.99.000         0         2.21.99.000         0         2.21.99.000         0         2.21.99.000	Fund	Fund Name	Mills			Budget	Mills			Budget	
2920         Cocid Covernment One Cent Infrastructure Surfax         0         570,445,44         570,445,44         0         477,289,07           400         WUD Operation & Autointenance         0         232,442,401         231,424,431         241,891,000         0         241,891,000           401         Operation & Autointenance         0         231,424,431         231,424,431         241,891,000         0         130,0000         1         130,0000         1         130,0000         0         123,900,00         0         123,900,00         0         123,900,00         0         123,900,00         0         123,900,00         0         123,900,00         0         123,900,00         0         123,900,00         0         123,900,00         0         13,900,00         0         13,900,00         0         13,900,00         0         13,900,00         0         13,900,00         0         13,900,00         0         13,900,00         0         13,900,00         0         13,900,00         0         13,900,00         0         13,900,00         0         13,900,00         0         13,900,00         0         13,900,00         0         13,900,00         0         13,900,00         0         13,900,00         0         13,900,00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>7,212,064</td></t<>										7,212,064	
000         Wulk Revenue         0         222,43,000         222,43,000         222,43,000         0         223,43,000         0         223,43,000         0         223,43,000         0         223,43,000         0         223,43,000         0         1,000,000         0         0         2,000,000         0         0         0         0,000,000         0         0,000,000         0         0,000,000         0	3950							0		677,289,017	
101         Remark & Replocement         0         1.00000         1.00000         0         1.00000           101         Capital Importaments         0         12.298.000         12.398.000         0         12.398.000           101         Special Assemment Pigm Wuld         0         11.38.000         0         11.38.000         0         11.38.000           4015         Special Assemment Pigm Wuld         0         1.38.000         0         12.398.000         0         12.398.000         0         12.398.000         0         12.398.000         0         1.38.000         0         1.38.000         0         1.38.000         0         1.38.000         0         1.38.000         0         1.39.000         0         7.97.000         0         3.598.852         0         3.598.852         0         3.598.852         0         3.598.852         0         3.598.852         0         3.598.852         0         3.228.000         0         6.538.000         6.638.000         0         6.538.000         6.638.000         0         6.538.000         6.638.000         0         6.538.000         6.638.000         0         1.577.4314         4114         Apport Margenerins         M.198.019         0         1.577.3314         4	4000	Wud Revenue		0	262,943,000	262,943,000		0	283,901,000	283,901,000	
011         0         0.0702/12         40702/12         40702/12         0         641,6482           012         Connection Charge Account         0         11,34,000         11	4001	WUD Operation & Maintenance		0	231,424,631	231,424,631		0	241,581,000	241,581,000	
010         Connection Charge Account         0         12386000         12388000         0         12388000           013         Decid Assemment Pgym Wuld         0         133.000         133.000         133.000           013         Decid Assemment Pgym Wuld         0         143.8000         133.800         0         133.800           013         Decid Server Vuld         0         34.8852         6.488.552         0         7.857.237           0404         UXD EPL best Service Coverage Fund         0         1.741.133         1.741.133         0         2.216.860           041         UXD SM Words X Sever Rev Ext 2015         0         916.000         916.000         917.000         0         3.322.000           0459         WUD SM Words X Sever Rev Ext 2017 PL Reckin Worley         0         13.88.857         156.88.876         0         917.000         2.270.000         2.270.00         2.270.00         2.222.81         11.11         Apport Assemment X Mightion         0         13.88.857         156.88.876         0         156.88.871         0         157.73.14         0         157.73.14         0         157.73.14         0         157.73.14         0         157.73.14         0         157.73.14         0         157.73.14	4010	Renewal & Replacement		0	1,000,000	1,000,000		0	1,000,000	1,000,000	
101         Byocial Assessment Pagm Wud         0         1.136.000         1.136.000         0         1.136.000           101         WUD FR excimed Victor Reserve Vict All         0         5.866.26         6.686.852         0         3.566.85           404         WUD FR bet service Coverage Fund         0         1.741.135         1.741.135         0         2.210.60           404         UUD All Disk Works Eswere Retunding Series 2015         0         715.000         916.000	4011	Capital Improvements		0	407,092,712	407,092,712		0	451,604,872	451,604,872	
010         WUD PFL Reclaimed Vater Renew UK Replacement         0         6.488.562         6.68.562         0         7.552.29           030         Debt Service Coverage Fund         0         3.506.85         0         2.210.60           040         WUD PEL Debt Service Coverage Fund         0         1.741.135         1.741.135         0         2.210.60           040         WUD ASM Wider & Sever Refunding Series 2015         0         779.000         2.707.000         0         3.232.00           040         WUD ASM Wider & Sever Rev Fel 2020         0         6.538.000         0         6.538.000         0         6.538.00           040         Apport Caprel Infract         0         11.886.019         11.886.019         0         122.228.7         10.222.82         0         77.167.79           111         Apport Caprel Infract         0         1.128.019         0         132.056         0         132.322.83         0         132.77.14.87.97         0         132.77.14.87.97           113         Noise Asset Find         0         1.280.056         0         1.343.98         1.483.89         0         17.728.23.77         0         0         5.338.375         0         1.343.98         1.483.857         4.482.408	4012	Connection Charge Account		0	12,398,000	12,398,000		0	12,398,000	12,398,000	
030         Debt Service Reverse Wurd All         0         3.806.825         0         3.806.825         0         3.806.825           044         WUD FLD Service Coverage Fund         0         7.729.000         7.290.00         0         9.770.00         0         9.770.00         0         9.770.00         0         9.770.00         0         9.770.00         0         9.770.00         0         9.770.00         0         9.770.00         0         9.770.00         0         9.770.00         0         9.770.00         0         9.770.00         0         9.770.00         0         9.770.00         0         9.770.00         0         9.770.00         0         9.770.00         0         9.770.00         0         9.777.00         9.770.00         0         9.777.77         0         3.222.00         0         1.777.34         0         1.777.34         0         1.777.34         0         1.777.34         0         1.777.267         0         1.777.267         0         1.772.377         0         3.232.00         0         1.777.267         0         1.772.377         0         3.232.02         0         1.777.267         0         7.772.377         0         3.232.20.337         0         0         1.743.48	4013	Special Assessment Prgrm Wud		0	1,136,000	1,136,000		0	1,136,000	1,136,000	
Loca         WD PFL Deb Envice Coverage Fund         0         1.74.138         0         2.218.060           Loca         WD 24.91/ Woler & Sewer Refunding Series 2015         0         797.000         797.000         0         497.000           Loca         WD 24.91/ Woler & Sewer Rev 261 (PFL Reclaim Worter)         0         2.707.000         2.707.000         0         6.338.000         0         6.538.000         0         6.538.000         0         6.538.000         0         6.538.000         0         6.538.000         0         6.538.000         0         6.538.000         0         6.538.000         0         6.538.000         0         6.538.000         0         6.538.000         0         6.538.000         0         6.538.000         0         6.538.000         0         1.577.314           Lili         Apport Capitel Projects         0         17.062.26         0         71.185.79         0         22.225.81         111.188.01         1.280.056         0         1.343.981         1.343.981         1.343.981         1.343.981         1.343.981         1.343.981         1.343.981         1.343.981         1.343.981         1.343.981         1.343.981         1.343.981         1.343.981         1.343.981         1.343.981         1.343.981 <t< td=""><td>4015</td><td>WUD FPL Reclaimed Water Renewal &amp; Replacement</td><td></td><td>0</td><td>6,688,562</td><td>6,688,562</td><td></td><td>0</td><td>7,852,229</td><td>7,852,229</td></t<>	4015	WUD FPL Reclaimed Water Renewal & Replacement		0	6,688,562	6,688,562		0	7,852,229	7,852,229	
e04         CUA Debt Service         0         729:000         0         977000           e04         WUD 24, UNDer & Sewer Relunding Series 2015         0         971000         976000         976000         0         3223.000           e04         WUD 24, USAN Warter & Sewer Relunding Series 2015         0         971000         2.707.000         0         3.223.000           e05         WUD 44, USAN Warter & Sewer Relunding Series 2015         0         176.688.058         0         1.65.788.421           110         Apport Operations         0         175.688.056         118.66.019         11.66.019         116.778.41           111         Apport Operations         0         17.028.226         71.052.226         0         71.016.729           112         Apport Neerger Socially Chgi         0         1.280.056         1.280.056         1.280.056         1.280.056         0         5.238.375         0         5.238.375           113         Maport Neerger Socially Reveare         0         97.273.24         0         107.724.87         0         15.784.14           114         Apport Neerger Neerger Socially Reveare         0         97.273.72         77.273.72         77.274.77         0         23.238.75         0         5.238.375	4034	Debt Service Reserve Wud All		0	3,506,825	3,506,825		0	3,506,825	3,506,825	
040         WUD 2.5 //W WDF 3: Sewer Rev Teel Jointy Series 2015         0         91,000         91,000         0         911,000           040         WUD 4: MOSK WDF 3: Sewer Rev Ref 2020         0         4,538,000         0         4,538,000         0         4,538,000         0         4,538,000         0         4,538,000         0         4,538,000         0         4,538,000         0         4,538,000         0         4,538,000         0         4,538,000         0         4,538,000         0         4,538,000         0         1,537,8,114           111         Arport Capital Projects         0         1,12,228,377         10         232,225,381         0         1,138,259         0         7,1,132,228         10         7,1,127,243,77         0         232,225,381         0         1,138,259         0         1,138,259         0         1,138,259         0         1,138,259         0         1,138,259         0         1,138,259         0         1,138,259         0         1,138,259         0         1,138,259         0         1,138,259         0         1,138,259         0         1,138,259         0         1,138,259         0         1,143,259,114,144         1,237,258         0         1,243,258,149         0         1,24,	4043	WUD FPL Debt Service Coverage Fund		0	1,741,135	1,741,135		0	2,218,060	2,218,060	
040         WUD 4105M: Worlar & Serve Rev Ref 2019 (PFL Reclaim Water)         0         2.707.000         0         3.222.000           050         WUD 59V. Worlar & Serve Rev Ref 2020         0         6.538.000         6.538.000         0         6.538.000         0         6.538.000         0         6.538.000         0         6.538.000         0         6.538.000         0         6.538.000         0         6.538.000         0         6.538.000         0         6.538.000         0         118.65.819         0         118.65.819         0         112.272.3377         0         2.222.53.81           111         Auport Senger Focility Chg         0         1.004.010         0         1.006.056         1.280.056         0         1.185.565           1134         Auport Sender Se	4044	GUA Debt Service			729,000	729,000		0	697,000	697,000	
400         WLD 5%I Waler & Sewer Rev Ref 2020         0         6.438.000         6.438.000         6.438.000           100         Apport Organita File         0         16.438.657         0         16.6786.421           111         Apport Organita File         0         17.858.6576         17.858.6576         0         16.778.431           111         Apport Organita File         0         17.252.226         71.025.226         0         71.185.729           111         Apport Organita File         0         1.250.056         1.280.056         0         1.343.781           111         Apport Organita File         1.061.109         0         1.250.056         0         1.343.781           112         Apport Organita File         0         1.220.056         1.280.056         0         1.343.781           113         Apport Apport Acting File         0         0         1.227.432         0         10.772.677           111         Apport Management File         0         0         3.4224.063         0         3.237.57         0         105.445.443         0         4.214.757.3           118         Anota State Acting File         0         17.255.857.556.05         6.677.645.644.454         4.538         1.443.552	4048	WUD 26.9M Water & Sewer Refunding Series 2015		0	916,000	916,000		0	911,000	911,000	
1100         Apport Operations         0         19:68.89;         19:68.09;         19:68.09;         19:68.09;         19:68.09;         19:68.09;         10:72:27:31           4111         Apport imp & Dev Fund         0         217:226.377         217:226.377         0         222:225:83           4112         Apport imp & Dev Fund         0         11.08:6019         11.08:6019         11.08:6019         11.08:6019           4113         Noise Acotherment & Mitigation         0         1.00:109         0         11.08:568           4114         Apport Restricted Assets Cd         0         2.238:375         500         1.33:398           5000         Ried Management Fund         0         3.35:04:44         0         42:14:7.573           5011         Rix Management Fund         0         97:92:570         77:25:570         77:25:570         77:25:570         77:25:570         77:46:464         4.5396         1.443:652:212         6:18:63:21:77;         10:54:64:133         10:54:64:133         10:54:64:133         10:54:64:133         10:54:64:133         10:54:64:133         10:54:64:133         10:54:64:133         10:54:64:133         10:54:64:133         10:54:64:133         10:54:64:133         10:54:64:133         10:54:64:1333         10:54:64:1333         10:54:64:1	4049	WUD 44.105M Water & Sewer Rev Ref 2019 (FPL Reclaim Water)		0	2,707,000	2,707,000		0	3,223,000	3,223,000	
1110         Apports imp & Dev Fund         0         118.86.019         11.88.019         0         18.774.314           111         Apports imp & Dev Fund         0         217.226.377         217.226.377         0         232.225.881           111         Apports imp & Dev Fund         0         11.086.019         10.004.109         0         11.186.804           1114         Apports imp & Dev Fund         0         122.026.377         217.226.377         0         232.225.881           1114         Apports imp & Dev Fund         0         128.0056         1.03.4109         0         11.86.804           114         Apports Retricted Assets Id         0         128.0056         128.0056         10.772.314           1118         Amongement Fund         0         35.504.434         35.504.434         0         32.781.148           1118         Amongement Fund         0         17.86.0838         1.70.66.0838         0         168.46.152         4.198.44.44         70         14.84.852.212         4.198.44.44         70         16.851.14.3737         0         16.46.46.83         10         16.852.777         0         10.64.66.133         0         16.852.777         0         16.84.46.822.707         0         16.84.46.82.22.707	4050	WUD 59M Water & Sewer Rev Ref 2020			6,538,000	6,538,000		0	6,536,000	6,536,000	
1111         Apports imp & Der Fund         0         0         21/224.377         0         22225.381           112         Appr Rosenger Focily Obg         0         71.055.225         71.055.226         0         71.816.779           111         Apports Restricted Assets Fd         0         1.004.109         1.004.109         0         1.185.856           111         Apports Restricted Assets Fd         0         0         2.283.375         0         2.328.375           113         Doble Search         0         3.284.276         5.238.375         0         3.83.784.18           114         Apports Restricted Assets Fd         0         9.2724.326         0         10.7972.677           111         Nick Monogement Fund         0         3.5504.434         35.504.434         0         4.214.7573           112         Approts Terrel Nond         0         3.5504.434         3.5504.534         0         105.466.153           112         Cross-Total Countywide Funds         4.5188         1.311.730.424         6.387.76.606         6.477.466.644         4.5396         1.443.452.212         6.172.452.034         0           113         Noise Forder         0         172.066.039         (16.51.41.373)         1105.466.133 </td <td></td> <td>Airport Operations</td> <td></td> <td></td> <td>195,688,596</td> <td>195,688,596</td> <td></td> <td></td> <td>186,788,621</td> <td>186,788,621</td>		Airport Operations			195,688,596	195,688,596			186,788,621	186,788,621	
1112         Aign Passenger Sacilly Chgs         0         71.05.2526         71.05.2526         0         71.418.729           113         Noise Abaremant & Mitiggation         0         1.004.109         0         1.185.856           114         Arport Restricted Asets Fd         0         1.280.056         1.280.056         0         1.343.981           113         Noise Ker Ker Bonds 2016         0         5.238.375         0         5.238.375           00         Reet Management Fund         0         3.5524.434         3.504.434         0         42.77.573           010         Property & Cosulty Insurance         0         3.5524.434         3.504.434         0         4.43.789         1.443.452.212         6.178.61494         7.           01         Property & Cosulty Insurance         0         17.20.620         6.677.466.664         4.5396         1.443.452.212         6.178.61494         7.           0         Instrumental Fund         Instrumental Fund         1.311.730.624         4.5386         1.443.452.212         6.178.61474         1.644.85.236           11         Ess: Interfund Transfers         0         (17.064.083)         0.547.456.664         4.45386         1.443.452.212         5.178.218.74         6.										15,774,314	
1113       Noise Abotement & Mitgotion       0       1.04109       0       1.165,856         1114       Airports Retricted Assets Fd       0       1.280,056       1.280,056       0       1.343,981         1130       Debt Serv 57/n PBL Rev Rel Bonds 2016       0       9.238,375       0       5.238,375       0       0       3.524,083       3.524,083       3.524,083       3.524,083       3.524,083       3.524,083       3.524,083       3.524,083       3.524,083       3.524,083       3.524,083       3.524,083       3.524,083       3.524,083       3.524,043       4.2147,573       10.045,613       1.423,622,12       6.174,64,644       4.539       1.423,622,12       6.174,64,644       4.539       1.628,524,513       1.628,524,513       1.628,524,513       1.628,524,513       1.628,524,513       1.628,524,513       1.628,524,513       1.628,524,513,512,514,513       1.628,524,513       1.628,524,513,		Airports Imp & Dev Fund			217,226,377				232,225,381	232,225,381	
1114         Airports Restricted Asset Fd         0         1.34.391           1139         Debt Serv S7M PBA Rev Ref Bonds 2016         0         5.238.375         5.238.375         0         5.238.375           000         Rise Management         0         9.274.326         0         107.972.497           011         Risk Management Fund         0         3.5424.083         3.4524.083         0         38.798.148           0111         Risk Management Fund         0         3.5424.043         3.5424.043         0         42.147.573           012         Employee Health Ins         0         972.952.970         97.925.970         0         105.446.153           Coros-Total Countywide Funds         4.5188         1.311.730.624         5.465.736.060         6.677.466.684         4.5394         1.443.652.212         4.198.61.474         7.           Less: Internol Tornsfers         0         (17.066.083)         (17.066.083)         0         (18.302.127)         (16.448.227.65         6.867.84.84         4.43.852.212         5.172.431.874         6.           1180         County Library         0.5491         8.191.797         8.16.293.722         10.06.85.710         0.5491         9.21.44.114         23.953.441         4.442.825.65         6.86.00.77 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>71,618,729</td>										71,618,729	
1139         Debt Sewr S7H. PBLA Rev Ref Bonds 2016         0         5.228,375         5.238,375         0         5.238,375           5000         Properly & Casudly Insurance         0         3.422,403         0         107,972,697           5011         Bisk Management Fund         0         3.452,403         3.452,403         0         43,775           5012         Employee Health Ins         0         3.550,434         3.550,434         0         42,147,757           5012         Employee Health Ins         0         9.7252,977         97,725,977         0         105,446,153           5012         Employee Health Ins         0         1720,526,0051         (720,528,0051         0         (843,222,707)         (163,021,77)           Less: Interdiaptimental Charges         0         (175,646,083)         0         (163,021,77)         (163,021,77)         (163,021,77)         (163,021,77)         (163,021,77)         (163,021,77)         (163,021,77)         (163,021,77)         (163,021,77)         (163,021,77)         (163,021,77)         (163,021,77)         (163,021,77)         (163,021,77)         (164,480,234)         (164,480,234)         (164,480,234)         (164,480,234)         (164,480,234)         (164,480,234)         (164,480,234)         (164,480,234)         (164,48		Noise Abatement & Mitigation			1,004,109	1,004,109			1,185,856	1,185,856	
5000         Reet Management         0         92,724,326         92,724,326         0         107,72,677           5010         Property & Casualty insurance         0         34,524,083         34,524,083         0         38,796,148           5011         Bisk Management Fund         0         97,925,970         97,925,970         97,925,970         105,444,13         0         42,147,573           5012         Employee Health Ins         4,5188         1,311,730,624         6,375,736,000         6,677,446,684         4,5396         1,443,652,212         6,198,644,944         7,           Less: Internol service Charges         0         (17,066,033)         (17,066,033)         0         (18,302,127)         0         (18,432,212)         1,644,85,236         0         (16,448,238)         0         (18,302,127)         0         (14,448,234)         0         (14,448,234)         0         (14,448,234)         0         (14,448,234)         0         (14,448,234)         0         (14,448,234)         0         (14,448,234)         0         (16,302,127)         0         (14,448,234)         0         (18,302,127)         0         (14,448,234)         0         (18,302,127)         0         (16,302,127)         0         (16,303,127)         0         (		Airports Restricted Assets Fd			1,280,056				1,343,981	1,343,981	
5010         Property & Cosulty Insurance         0         34,524,083         34,524,083         34,524,083         0         34,524,083           5011         Bick Management Fund         0         35,504,434         0         42,147,573         0         105,446,153           Cross-Total Countywide Funds         4,5188         1,311,730,624         5,385,736,060         6,677,466,684         4,5596         1,443,652,212         6,198,64,944         7,           Less: Interdund Transfers         0         (70,528,005)         (720,528,005)         (720,528,005)         0         (843,222,707)         (           Less: Interdund Transfers         0         (17,06,083)         (17,06,083)         0         (184,483,324)         (         (144,485,324)         (         (144,485,324)         (         (144,483,452,212         5,172,431,874         6,           1180         County Library         0,5491         84,191,978         16,293,732         100,485,710         0,5491         9,214,114         23,953,441         1300         Fire/Rescue Jupiter MSTU         1,7879         28,378,279         11,044,852,212         5,172,431,874         6,           1180         County Library         0,5491         84,191,978         16,293,732         100,485,710         0,5491		Debt Serv 57M PBIA Rev Ref BondS 2016			5,238,375					5,238,375	
5011         Risk Management Fund         0         35,504,434         35,504,434         0         42,147,573           5012         Employee Health Ins         0         77,25,770         77,25,770         77,25,770         105,446,153           Cross-Total Countywide Funds         4,5188         1,311,730,624         5,667,666,667         4,5396         1,443,652,212         6,178,61,944         7,           Less: Interfund Transfers         0         (7,20,528,005)         (720,528,005)         0         (18,302,127)         (18,302,127)           Less: Internol Service Charges         0         (17,066,083)         (15,141,373)         0         (164,458,236)         (1164,458,236)         (1164,458,236)         (1164,458,236)         (1164,458,236),722         5,764,731,223         4,453,652,212         5,172,431,874         6,81,813,11,730,624         4,473,000,595         5,764,731,223         4,453,552,212         5,172,431,874         6,81,813,11,130,130,624         4,473,000,595         5,764,731,223         4,453,552,212         5,172,431,874         6,81,813,11,130,130,624         4,453,500,732         3,4581         4,46,252,765         2,66,03,776         1301         Fre/Rescue Jupiter MSTU         1,7679         2,8,376,279         1,10,5,560,98         2,721,921         1,448,452,216         2,9,72,717         1,6,717,440		Fleet Management			92,724,326	92,724,326		0	107,972,697	107,972,697	
5012         Employee Health Ins         0         97,925,970         97,925,970         0         105,446,153           Cross-Total Countywide Funds         4.5188         1,311,730,624         5,365,736,660         6,677,466,684         4,5396         1,443,652,212         6,198,614,944         7,           Less: Interfund Transfers         0         (720,528,005)         0         (843,222,707)         (163,02,127)           Less: Interfund Transfers         0         (17,066,083)         (17,066,083)         0         (183,02,127)           Less: Interfund Evice Charges         0         (155,141,373)         (155,141,373)         (165,141,473)         (164,486,236,076)           1180         County Library         0,5491         84,191,978         166,293,732         100,485,710         0,5491         9,21,44,114         23,953,441           1300         Fire/Rescue Jupiter MSTU         1,7879         28,378,279         11,05389         27,272,921         1,6488         28,481,248         (18),123           1303         Avidion Battolion         1,7879         28,378,279         11,6458         28,481,248         (18),123           1304         Fire Rescue Jupiter MSTU         1,7879         28,378,279         1,644,522         61,77,541           1305				-						38,798,148	
Cross-Total Countywide Funds         4.5188         1.311.730.624         6.365.736.060         6.677.466.684         4.5396         1.443.652.212         6.198.614.944         7.           Less: Interrul Transfers         0         (720.528.005)         (720.528.005)         0         (18.302.127)         0           Less: Interrul Service Charges         0         (17.066.083)         0         (18.302.127)         0         (18.44.458.24)         6.198.614.944         7.           Less: Interrul Service Charges         0         (17.066.083)         0         (18.302.127)         0         (18.44.852.212         5.178.43.187         0         (18.44.852.212         5.178.43.187         0         (18.44.852.212         5.178.43.187         0         (18.44.852.212         5.178.43.187         0         (18.44.852.212         5.178.43.187         0         (18.44.852.212         5.178.43.187         0         (18.44.852.212         5.178.43.187         0         (18.44.852.212         5.178.43.187         0         (18.44.852.212         5.178.44.11         23.953.441         1.311.730.624         4.473.300.599         5.784.123         1.331.332.33.119         5.300.922         4.531.44.852.217.95         5.784.11         23.953.0423         0         7.351.119         1.333.342.453         1.311.730.84         6.425.3	5011	Risk Management Fund		0	35,504,434			0	42,147,573	42,147,573	
Less: Interfund Transfers         0         (720.528.005)         (720.528.005)         0         (843.222.707)         (           Less: Interfund Transfers         0         (720.528.005)         (720.528.005)         0         (18.302.127)         (           Less: Interfund Service Charges         0         (17.066.083)         (155.141.373)         0         (164.458.236)         (           1180         County Library         0.5491         84.191.978         16.293.732         100.485.710         0.5491         92.144.114         23.953.441           1300         Fire/Rescue Jupiter MSTU         3.4581         408.080.983         227.219.949         635.300.992         3.4581         446.252.965         286.053.976           1301         Fire/Rescue Jupiter MSTU         1.7879         28.376.279         (1.165.358)         27.272.921         1.448.852.246         28.40.53.976           1303         Aviation Battolion         0         8.440.098         0         7.447.3122         0         7.331.119           1304         Kvation Battolion         0         8.560.098         0         9.447.832           1304         Kvation Battolion         0         3.424.170         0         7.331.119           1305         MSBU-Hydrant Rento	5012	Employee Health Ins		-	97,925,970	97,925,970		-	1 1	105,466,153	
Less: Interdepartmental Charges         0         (17,066,083)         (17,066,083)         0         (18,302,127)           Less: Interdepartmental Service Charges         0         (155,141,373)         0         (165,141,373)         0         (164,458,226)         (164,458,226)           Less: Internal Service Charges         0         0.5491         84,191,976         16,293,732         100,485,710         0.5491         92,144,114         23,953,441           1300         Fire/Rescue //STU         3.4581         406,080,983         227,219,949         635,300,932         3.4581         446,252,965         286,053,976           1301         Fire/Rescue //STU         1.7879         28,376,0983         3.27,219,914         1.443,452,212         5,172,431,874           1303         Fire/Rescue //straine Sartialian         0         3.4581         406,080,983         227,219,914         1.6488         28,461,248         (187,123)           1303         Kire/Rescue //straine Sartialian         0         8,560,098         8,560,098         8,560,098         1.74,243         0         7,531,119           1304         F/R Long-Term Disability Plan         0         7,842,473         0         7,537,119         0         3,3455         0         7,575,757,714 <t< td=""><td></td><td>Gross-Total Countywide Funds</td><td>4.5188</td><td>1,311,730,624</td><td>5,365,736,060</td><td>6,677,466,684</td><td>4.5396</td><td>1,443,652,212</td><td>6,198,614,944</td><td>7,642,267,156</td></t<>		Gross-Total Countywide Funds	4.5188	1,311,730,624	5,365,736,060	6,677,466,684	4.5396	1,443,652,212	6,198,614,944	7,642,267,156	
Less: Interdepartmental Charges         0         (17,066,083)         (17,066,083)         0         (18,302,127)           Less: Interdepartmental Service Charges         0         (155,141,373)         0         (165,141,373)         0         (164,458,226)         (164,458,226)           Less: Internal Service Charges         0         0.5491         84,191,976         16,293,732         100,485,710         0.5491         92,144,114         23,953,441           1300         Fire/Rescue //STU         3.4581         406,080,983         227,219,949         635,300,932         3.4581         446,252,965         286,053,976           1301         Fire/Rescue //STU         1.7879         28,376,0983         3.27,219,914         1.443,452,212         5,172,431,874           1303         Fire/Rescue //straine Sartialian         0         3.4581         406,080,983         227,219,914         1.6488         28,461,248         (187,123)           1303         Kire/Rescue //straine Sartialian         0         8,560,098         8,560,098         8,560,098         1.74,243         0         7,531,119           1304         F/R Long-Term Disability Plan         0         7,842,473         0         7,537,119         0         3,3455         0         7,575,757,714 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>											
Less: Internal Service Charges         0         (155,141,373)         0         (164,458,236)         (           Net-Total Countywide Funds         4.5188         1,311,730,624         4,473,000,599         5,784,731,223         4.5396         1,443,652,212         5,172,631,874         6,           1180         County Library         0.5491         84,191,978         16,293,732         100,485,710         0.5491         92,144,114         23,953,441           1300         Fire/Rescue Jupiter MSTU         3.4581         408,080,983         227,219,949         635,300,932         3,4581         446,252,945         286,053,978           1301         Fire/Rescue Jupiter MSTU         1.7879         28,376,279         (1,105,358)         27,272,921         1.4488         28,461,248         (189,123)           1303         Aviation Battbillon         0         7,842,473         7,842,473         0         7,531,119           1305         MSBU-Hydrant Rental Boca Roton         0         342,190         342,190         333,855           1400         MSTD - Building         0         64,425,338         0         77,579,714           2531         11.80K GO L4 DS, Ref Part 22M Library GO 06         0.0108         1,655,934         (47,284)         1,608,650         0.0098<										(843,222,707)	
Net-Total Countywide Funds         4.5188         1,311,730,624         4,473,000,699         5,784,731,223         4.6396         1,443,652,212         5,172,631,874         6,           1180         County Library         0,5491         84,191,978         16,293,732         100,485,710         0,5491         92,144,114         23,953,441         23,953,441           1180         Fire/Rescue Jupiter MSTU         3,4581         406,060,983         227,219,949         635,300,932         3,4581         446,252,965         28,603,978           1301         Fire/Rescue Jupiter MSTU         1,7879         28,378,279         (1,105,358)         27,272,921         1,6488         28,481,248         (189,123)           1303         Aviation Battolion         0         8,560,098         8,560,098         8,660,098         6,42,473         7,842,473         0         7,531,119           1305         MSBU-Hydrant Rental Boca Raton         0         64,425,338         64,425,338         0         75,759,714           100         MSDU-Hydrant Rental-Rivera Bch         0         64,645,338         0         75,759,714           118,00 C1 4 DS, Ref Part 22M Library GO 06         0,0108         1,655,934         (47,284)         1,608,650         0,0098         1,644,532         (31,332)						• • •				(18,302,127)	
1180         County Library         0.5491         84,191,976         16,293,732         100,485,710         0.5491         92,144,114         23,953,441           1300         Fire/Rescue MSTU         3.4581         408,080,983         227,219,949         635,300,932         3.4581         446,252,965         286,053,978           1303         Aviation Battalion         1.7879         28,378,279         (1,105,358)         27,272,921         1,6488         28,481,248         (189,123)           1303         Aviation Battalion         0         8,560,098         8,560,098         0         9,447,832           1304         F/R Long-Term Disability Plan         0         7,842,473         0         7,531,119           1305         MSBU-Hydrant Rental Boca Raton         0         342,190         0         333,855           1306         MSBU-Hydrant Rental-Riviera Bch         0         64,425,338         64,425,338         0         75,759,714           1400         MGD P Building         0         16,559,344         (47,284)         1,608,650         0.0098         1,644,532         (13,32)           2311         11,804 GO 14 DS, Ref Part 22M Library GO 06         0.0108         1,655,934         (47,284)         1,608,650         0.0098         1,6								•		(164,458,236)	
1300         Fire/Rescue MSTU         3.4581         408,080,983         227,219,949         635,300,932         3.4581         446,252,965         286,053,978           1301         Fire/Rescue Jupiter MSTU         1.7879         28,378,279         (1,105,388)         27,272,921         1.4488         28,481,248         (189,123)           1303         Aviation Battalion         0         7,842,473         0         7,543,119           1305         MSBU-Hydrant Rental Boca Raton         0         342,190         342,190         0         333,855           1306         MSBU-Hydrant Rental-Riviera Bch         0         64,425,338         66,425,338         0         75,759,714           1400         MSTD - Building         0         16,55,934         (47,284)         1.684,550         0.0098         1,644,532         (31,32)           3511         Unicorp Impr Fund         0         145,55,934         (47,284)         1.684,503         0         211,265,660           3700         Fire Rescue Improvement         0         148,305,732         0         211,265,660         211,265,660           3750         Library Improvement Fund         0         19,521,638         19,521,638         0         25,554,461           3751		Net-Iotal Countywide Funds	4.5188	1,311,/30,624	4,4/3,000,599	5,/84,/31,223	4.5396	1,443,652,212	5,1/2,631,8/4	6,616,284,086	
1300         Fire/Rescue MSTU         3.4581         408,080,983         227,219,949         635,300,932         3.4581         446,252,965         286,053,978           1301         Fire/Rescue Jupiter MSTU         1.7879         28,378,279         (1,105,388)         27,272,921         1.4488         28,481,248         (189,123)           1303         Aviation Battalion         0         7,842,473         0         7,543,119           1305         MSBU-Hydrant Rental Boca Raton         0         342,190         342,190         0         333,855           1306         MSBU-Hydrant Rental-Riviera Bch         0         64,425,338         66,425,338         0         75,759,714           1400         MSTD - Building         0         16,55,934         (47,284)         1.684,550         0.0098         1,644,532         (31,32)           3511         Unicorp Impr Fund         0         145,55,934         (47,284)         1.684,503         0         211,265,660           3700         Fire Rescue Improvement         0         148,305,732         0         211,265,660         211,265,660           3750         Library Improvement Fund         0         19,521,638         19,521,638         0         25,554,461           3751	1100	Quarter L'harren	0.5.001		1 / 000 700	100 105 710	0.5.(0)		00.050.443	11/ 007 555	
1301       Fire/Rescue Jupiter MSTU       1.7879       28.378,279       (1,105,358)       27.272,921       1.6488       28,481,248       (189,123)         1303       Aviation Battalion       0       8,560,098       8,560,098       0       9,447,832         1304       F/R Long-Term Disability Plan       0       7,842,473       7,842,473       0       7,531,119         1305       MSBU-Hydrant Rental Boca Raton       0       342,190       0       333,855         1306       MSBU-Hydrant Rental-Riviera Bch       0       63,486       63,486       0       71,949         1400       MSTD - Building       0       66,425,338       0       75,759,714       0       1,617,7640         2511       Unicorp Impr Fund       0       146,305,732       148,305,732       0       21,1265,660         3700       Fire Rescue Improvement       0       148,305,732       0       21,1265,660       10,970,476         3750       Library Improvement Fund       0       69,186,431       0       85,60,268       0       32,944,577         3750       Library Improvement Fund       0       19,521,638       0       25,594,681       0       25,594,681       0       25,594,681       0       32										116,097,555 732,306,943	
1303       Aviation Battalion       0       8,560,098       8,560,098       0       9,447,832         1304 <i>F(R</i> Long-Term Disability Plan       0       7,842,473       7,842,473       0       7,531,119         1305       MiSBU-Hydrant Rental Boca Raton       0       342,190       342,190       0       333,855         1306       MiSBU-Hydrant Rental-Riviers Bch       0       64,425,338       66,425,338       0       75,759,714         1400       NisBU-Hydrant Rental-Riviers Bch       0       16,559,34       (47,284)       1,668,650       0.0098       1,644,532       (31,32)         1511       Unicorp Impr Fund       0       16,558,277       0       16,717,640         3700       Fire Rescue Improvement       0       148,305,732       148,305,732       0       211,265,660         3704       Fire Rescue Improvement Fund       0       19,521,638       0       25,594,681       0         3751       Library Improvement Fund       0       69,186,431       0       88,660,566       3,944,577         3752       Uibrary Improvement Fund       0       7,025,324       7,025,324       0       3,944,577         3754       Building Capital Projects       0       7,871,308											
1304         F/R Long-Term Disability Plan         0         7,842,473         7,842,473         0         7,531,119           1305         MSBU-Hydrant Rental Boca Raton         0         342,190         342,190         0         333,855           1306         MSBU-Hydrant Rental Boca Raton         0         64,3486         64,3486         0         71,949           1400         MSD - Building         0         66,425,338         66,425,338         0         75,759,714           2531         11.8M GO 14 DS, Ref Part 22/M Library GO 06         0.0108         1,655,934         (47,284)         1,608,650         0.0098         1,644,532         (31,332)           3511         Unicorp Impr Fund         0         145,5588,277         15,588,277         0         16,717,640           3704         Fire Rescue Improvement         0         149,305,732         0         211,265,660           3704         Fire Rescue Imporvement Fund         0         19,521,638         0         25,574,681           3751         Library Impact Fees         0         7,025,324         0         3,944,577           3704         Gross-Total Dependent Districts         522,307,174         673,266,034         1,195,573,208         568,522,859         844,169,272			1./0/9				1.6400			28,292,125	
1305       M/SBU-Hydrant Rental Boca Ration       0       342,190       342,190       0       333,855         1306       M/SBU-Hydrant Rental-Riviera Bch       0       63,466       63,466       0       71,949         1400       M/SBU-Hydrant Rental-Riviera Bch       0       66,425,338       66,425,338       0       75,759,714         1400       M/SBU-Hydrant Rental-Riviera Bch       0       66,425,338       66,425,338       0.00%       1,644,532       (31,332)         3511       Unicorp Impr Fund       0       145,55,934       (47,284)       1,646,550       0.00%       1,644,532       (31,332)         3704       Fire Rescue Improvement       0       143,305,732       0       211,265,660       211,265,660         3750       Library Improvement Fund       0       19,51,638       19,521,638       0       25,594,681         3751       Library Improvement Fund       0       69,186,431       69,186,431       0       88,650,566         3752       Library Impact Fees       0       7,025,324       7,025,324       0       3,944,577         3904       Building Capital Projects       0       78,713,084       0       84,084,239       0         Less: Interfund Transfers <t< td=""><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td>-</td><td></td><td>9,447,832</td></t<>				-				-		9,447,832	
1306       MSBU-Hydrant Rental-Riviera Bch       0       63,486       63,486       0       71,949         1400       MSBU-Hydrant Rental-Riviera Bch       0       66,425,338       66,425,338       0       75,759,714         2531       11.8M GO 14 DS, Ref Part 22/H Library GO 06       0.0108       1,655,934       (47,284)       1,608,650       0.0098       1,644,532       (31,332)         3511       Unicorp Impr Fund       0       15,588,277       15,588,277       0       16,717,640         3700       Fire Rescue Improvement       0       148,305,732       148,305,732       0       211,265,660         3704       Fire Rescue Improvement Fund       0       19,521,638       0       25,594,681         3750       Library Improvement Fund       0       69,186,431       69,186,431       0       88,650,566         3751       Library Improvement Fund       0       69,186,431       69,186,431       0       88,650,566         3752       Library Improvement Fund       0       7,025,324       7,025,324       0       3,944,577         3904       Building Capital Projects       0       78,713,084       0       84,084,239       84,084,239          Gross-total Dependent Districts </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>7,531,119 333,855</td>										7,531,119 333,855	
1400         MSTD - Building         0         66,425,338         66,425,338         0         75,759,714           2531         11.8M GO 14 DS, Ref Part 22M Library GO 06         0.0108         1,655,934         (47,24)         1,608,650         0.0098         1,644,532         (31,32)           3511         Unicorp Impr Fund         0         146,305,732         15,588,277         0         16,717,640           3700         Fire Rescue Improvement         0         144,305,732         148,305,732         0         211,225,660           3704         Fire Rescue Improvement Fund         0         19,521,638         19,521,638         0         25,594,681           3751         Library Improvement Fund         0         69,186,431         0         88,656,666           3752         Library Improvement Fund         0         70,25,324         7,025,324         0         3,944,577           3750         Bioliding Capital Projects         0         78,713,084         0         84,084,239         0         84,084,239         0         3,944,577         1,952,324         0         3,944,577         1,92,30,244         0         84,084,239         0         3,944,577         1,93,044         1,95,73,028         5668,522,859         844,159,272				-						71,949	
2531       11.8/M GO 14 DS, Ref Part 22/M Library GO 06       0.0108       1.655,934       (47,284)       1.608,650       0.0098       1.644,532       (31,332)         3511       Unicorp Impr Fund       0       15,588,277       15,588,277       0       16,717,640         3700       Fire Rescue Improvement       0       148,305,732       148,305,732       0       211,265,660         3704       Fire Rescue Improvement Fund       0       19,521,638       0       25,574,681         3750       Library Improvement Fund       0       69,186,431       69,186,431       0       88,650,566         3752       Library Impact Fees       0       7,025,324       0       3,944,577       3,944,577         3750       Building Capital Projects       0       7,81,3084       7,87,13,084       0       84,084,239         4       Less: Interfund Transfers       (91,592,283)       (91,592,283)       (91,592,283)       (128,360,287)       (128,360,287)       1         Less: Interdepartmental Charges       (91,592,283)       (91,592,283)       (91,592,283)       (128,360,287)       (9,47,059)       1         Less: Interdupartmental Charges       (91,592,283)       (91,592,283)       (9,47,059)       (9,47,059)       (9,47,059) <t< td=""><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>75,759,714</td></t<>		-								75,759,714	
3511         Unicorp Impr Fund         0         15,588,277         15,588,277         0         16,717,640           3700         Fire Rescue Improvement         0         148,305,732         148,305,732         0         211,265,660           3704         Fire Rescue Improvement Fund         0         148,305,732         19,521,438         0         211,265,660           3750         Library Improvement Fund         0         19,521,438         0         25,594,461           3751         Library Expansion Prgm         0         69,186,431         69,186,431         0         88,650,566           3752         Library Impact Fees         0         7,025,324         7,025,324         0         3,944,577           3904         Building Capital Projects         0         78,713,084         0         84,084,239           Cross-Total Dependent Districts         522,307,174         673,266,034         1,195,573,208         568,522,859         844,159,272         1,           Less: Interfund Transfers         (91,592,283)         (91,592,283)         (128,360,287)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059) <t< td=""><td></td><td></td><td>0.0108</td><td></td><td></td><td></td><td>0.0000</td><td></td><td></td><td>1,613,200</td></t<>			0.0108				0.0000			1,613,200	
3700         Fire Rescue Improvement         0         148,305,732         148,305,732         0         211,265,660           3704         Fire Rescue Import Fees         0         9,330,924         9,330,924         0         10,970,476           3750         Library Improvement Fund         0         19,521,638         19,521,638         0         25,594,681           3751         Library Expansion Prgm         0         69,186,431         0         88,650,566           3752         Library Impact Fees         0         7,025,324         7,025,324         0         3,944,577           3904         Building Capital Projects         0         7,87,13,084         0         84,084,239           Cross-total Dependent Districts         522,307,174         673,266,034         1,195,573,208         568,522.859         844,159,272         1,           Less: Interfund Transfers         (91,592,283)         (91,592,283)         (91,592,283)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059) <td></td> <td></td> <td>0.0100</td> <td></td> <td></td> <td></td> <td>0.0090</td> <td></td> <td></td> <td>16,717,640</td>			0.0100				0.0090			16,717,640	
3704         Fire Rescue Impact Fees         0         9,330,924         9,330,924         0         10,970,476           3750         Library Improvement Fund         0         19,521,638         19,521,638         0         25,594,681           3751         Library Expansion Prgm         0         69,186,431         0         88,650,566           3752         Library Expansion Prgm         0         7,025,324         0         3,944,577           3704         Building Capital Projects         0         78,713,084         0         84,080,239           Gross-Total Dependent Districts         522,307,174         673,266,034         1,195,573,208         568,522,859         844,159,272         1,           Less: Interfund Transfers         (91,592,283)         (91,592,283)         (91,592,283)         (128,360,287)         (9,447,059)           Less: Interdepartmental Charges         (8,546,214)         (8,546,214)         (9,47,059)         (9,47,059)         (9,47,059)         (9,47,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)         (9,447,059)				-				-		211,265,660	
3750         Library Improvement Fund         0         19,521,638         19,521,638         0         25,594,681           3751         Library Expansion Prgm         0         69,186,431         69,186,431         0         88,650,566           3752         Library Impact Fees         0         7,025,324         0         3,944,577           3904         Building Capital Projects         0         78,713,084         78,713,084         0         84,069,239           Cross-Total Dependent Districts         522,307,174         673,266,034         1,195,573,208         568,522,859         844,159,272         1,           Less: Interfund Transfers         (91,592,283)         (91,592,283)         (91,592,283)         (128,340,287)         (9,447,059)           Less: Interdepartmental Charges         (8,546,214)         (8,546,214)         (9,447,059)										10,970,476	
3751         Library Expansion Prgm         0         69,186,431         69,186,431         0         88,650,566           3752         Library Impact Fees         0         7,025,324         7,025,324         0         3,944,577           3904         Building Capital Projects         0         78,713,084         78,713,084         0         84,084,239           Construction         522,307,174         673,266,034         1,195,573,208         568,522,859         844,159,272         1,           Less: Interfund Transfers         (91,592,283)         (91,592,283)         (91,592,283)         (128,360,287)         (128,360,287)           Less: Interdepartmental Charges         (8,546,214)         (8,546,214)         (9,447,059)         (9,447,059)         (9,447,059)           Net-Total Dependent Districts         522,307,174         573,127,537         1,095,434,711         568,522,859         706,351,926         1,										25,594,681	
3752         Library Impact Fees         0         7,025,324         7,025,324         0         3,944,577           3904         Building Capital Projects         0         78,713,084         78,713,084         0         84,084,239           Gross-total Dependent Districts         522,307,174         673,266,034         1,195,573,208         568,522,859         844,159,272         1,           Less: Interfund Transfers         (91,592,283)         (91,592,283)         (91,592,283)         (128,360,287)         (           Less: Interdepartmental Charges         (8,546,214)         (8,546,214)         (9,447,059)         (         (9,447,059)         (         (         9,434,711         568,522,859         76,351,926         1,         (         (         9,447,059)         (         (         9,447,059)         (         (         9,447,059)         (         (         9,447,059)         (         (         9,434,711         568,522,859         76,351,926         1,         (         1,95,434,711         568,522,859         76,351,926         1,         (         1,95,434,711         568,522,859         76,351,926         1,         1,95,434,711         568,522,859         76,351,926         1,         1,95,434,711         568,522,859         76,351,926         1, <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>88,650,566</td>										88,650,566	
3904         Building Capital Projects         0         84,084,239           Gross-total Dependent Districts         522,307,174         673,266,034         1,195,573,208         568,522,859         844,159,272         1,           Less: Interfund Transfers         (91,592,283)         (91,592,283)         (91,592,283)         (128,360,287)         (128,360,287)         (9,447,059)           Less: Interdepartmental Charges         (8,546,214)         (8,546,214)         (9,447,059)         (9										3,944,577	
Gross-Total Dependent Districts         522,307,174         673,266,034         1,195,573,208         568,522,859         844,159,272         1,           Less: Interfund Transfers         (91,592,283)         (91,592,283)         (91,592,283)         (128,340,287)         (9,447,059)           Less: Interdepartmental Charges         (8,546,214)         (8,546,214)         (9,447,059)         (9,447,059)           Net-Total Dependent Districts         522,307,174         573,127,537         1,095,434,711         568,522,859         706,351,926         1,								-		84,084,239	
Less: Interfund Transfers         (91,592,283)         (91,592,283)         (128,360,287) <t< td=""><td>07.04</td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td>1,412,682,131</td></t<>	07.04							-		1,412,682,131	
Less: Interdepartmental Charges         (8,546,214)         (8,546,214)         (9,447,059)           Net-Total Dependent Districts         522,307,174         573,127,537         1,095,434,711         568,522,859         706,351,926         1,		Gross-rordi Dependent Danica	+					,-=-,•••,			
Less: Interdepartmental Charges         (8,546,214)         (8,546,214)         (9,447,059)           Net-Total Dependent Districts         522,307,174         573,127,537         1,095,434,711         568,522,859         706,351,926         1,		Less: Interfund Transfers			(91,592,283)	(91,592,283)			(128,360,287)	(128,360,287)	
Net-Total Dependent Districts         522,307,174         573,127,537         1,095,434,711         568,522,859         706,351,926         1,					· · ·	• • •			. ,	(9,447,059)	
Net-Total Countywide Funds & Dependent Districts         1,834,037,798         5,046,128,136         6,880,165,934         2,012,175,071         5,878,983,800         7,				522,307,174				568,522,859		1,274,874,785	
Net-Total Countywide Funds & Dependent Districts         1,834,037,798         5,046,128,136         6,880,165,934         2,012,175,071         5,878,983,800         7,			† †								
		Net-Total Countywide Funds & Dependent Districts		1,834,037,798	5,046,128,136	6,880,165,934		2,012,175,071	5,878,983,800	7,891,158,871	
Gross-Total All Funds 1,834,037,798 6,039,002.094 7,873,039,892 2,012,175,071 7,042,774,216 9,		Gross-Total All Funds		1,834,037,798	6,039,002,094	7,873,039,892		2,012,175,071	7,042,774,216	9,054,949,287	

	Final Adopted FY 2024 Mid Year Adj		Final Proposed FY 20			2025	Adopted			
Department	FY 2023	FY 2024	Additions	Deletions	Transfers	FY 2024	Additions	Deletions	Transfers	FY 2025
Board of County Commissioners										
Community Services	209	209	0	(5)	0	204	0	0	0	204
County Administration	12	12	0	0	1	13	0	0	0	13
County Attorney	46	46	0	0	0	46	1	0	0	47
County Commission	28	28	0	0	0	28	0	0	0	28
County Cooperative Extension Service	31	31	0	0	0	31	0	0	0	31
Criminal Justice Commission	11	11	0	0	0	11	0	0	0	11
Engineering & Public Works	469	475	0	0	0	475	0	0	0	475
Environmental Resources Management	128	128	0	0	0	128	1	0	0	129
Facilities Development & Operations	337	340	0	0	0	340	11	0	0	351
Housing & Economic Development	59	59	5	0	0	64	1	0	0	65
Human Resources	35	35	0	0	1	36	1	0	0	37
Information Systems Services	213	213	0	0	0	213	0	0	0	213
Internal Auditor	9	9	0	0	0	9	1	0	0	10
Legislative Affairs	4	4	0	0	0	4	0	0	0	4
Medical Examiner	30	30	0	0	0	30	0	0	0	30
Office of Community Revitalization	7	7	0	0	0	7	0	0	0	7
Office of Diversity, Equity, & Inclusion	3	3	0	0	(3)	0	0	0	0	0
Office of Equal Business Opportunity	12	12	0	0	0	12	0	0	0	12
Office of Equal Opportunity	12	12	0	0	0	12	1	0	0	13
Office of Financial Mgmt & Budget	35	35	0	0	0	35	1	0	0	36
Office of Resilience	3	4	0	0	0	4	0	0	0	4
Palm Tran	648	652	0	(1)	0	651	2	0	0	653
Parks & Recreation	606	607	0	0	0	607	19	0	0	626
Public Affairs	48	48	0	0	1	49	0	0	0	49
Public Safety	268	273	2	(4)	0	271	4	0	0	275
Purchasing	47	48	0	0	0	48	3	0	0	51
PZ&B - Planning & Zoning	157	158	0	0	0	158	0	0	0	158
Risk Management	30 91	30 91	0	0	0	30	0	0	0	30 91
Youth Services Total BCC General Ad Valorem Funded	3,588	3,610	0	(10)	0	91 3,607	46	0	0	3,653
Other Departments and Agencies	3,366	3,810		(10)	0	3,807	40	0	•	3,855
Airports	168	174	0	0	0	174	3	0	0	177
							0			
PZ&B - Building Division	229	229	0	0	0	229		0	0	229
County Library	464	468	0	0	0	468	1	0	0	469
Fire-Rescue	1,801	1,828	27	0	0	1,855	27	0	0	1,882
Fleet Management	59	62	0	0	0	62	2	0	0	64
Tourist Development	5	5	0	0	0	5	0	0	0	5
Water Utilities	632	636	0	0	0	636	7	0	0	643
Commission on Ethics	6	6	0	0	0	6	0	0	0	6
Office of Inspector General	27	27	0	0	0	27	3	0	0	30
Total Other Departments and Agencies	3,391	3,435	27	0	0	3,462	43	0	0	3,505
Total BCC	6,979	7,045	34	(10)	0	7,069	89	0	0	7,158
Constitutional Officers										
Clerk & Comptroller	150	150	0	0	0	150	4	0	0	154
15th Judicial Circuit	41	42	0	0	0	42	0	0	0	42
Property Appraiser	235	233	0	0	0	233	0	(3)	0	230
Sheriff	4,438	4,464	25	0	0	4,489	16	0	0	4,505
Supervisor of Elections	73	83	0	0	0	83	1	0	0	84
Tax Collector	350	350	11	0	0	361	0	(3)	0	358
Total Constitutional Officers	5,287	5,322	36	0	0	5,358	21	(6)	0	5,373
Grand Total	12,266	12,367	70	(10)	0	12,427	110	(6)		12,531

# **Position Summary by Department**

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# **Summary of New Positions FY 2025**

Board of County Commissioners	Position Title	Fund	
County Attorney	Senior Assistant County Attorney	General Fund	
Environmental Resources Management	Contract Management Specialist	General Fund	
Facilities Development and Operations	Senior Planner	General Fund	
Facilities Development and Operations	Contract Management Specialist (2)	General Fund	
Facilities Development and Operations	Procurement Coordinator	General Fund	
Facilities Development and Operations	Senior Professional Engineer (2)	General Fund	
Facilities Development and Operations	Principal Professional Engineer	General Fund	
Facilities Development and Operations	Administrative Assistant II	General Fund	
Facilities Development and Operations	Electronics Technician (3)	General Fund	
Housing & Economic Development	Financial Analyst I	Special Revenue Fund	
Human Resources	Human Resources Specialist IV	General Fund	
Internal Auditor	Senior Auditor	General Fund	
Office of Equal Opportunity	Compliance Investigator I	General Fund	
Office of Financial Management and Budget	Contract Manager	General Fund	
Palm Tran	Dispatch Assistant (2)	Special Revenue Fund	
Parks & Recreation	Maintenance Worker II (2)	General Fund	
Parks & Recreation	Recreation Facility Manager I	General Fund	
Parks & Recreation	Recreation Specialist III	General Fund	
Parks & Recreation	Pool Lifeguard (3)	General Fund	
Parks & Recreation	Recreation Specialist II	General Fund	
Parks & Recreation	Park Ranger Supervisor (2)	General Fund	
Parks & Recreation	Park Ranger (8)	General Fund	
Parks & Recreation	Administrative Technician III	General Fund	
Public Safety	Animal Care Coordinator	General Fund	
Public Safety	Animal Care Specialist (3)	General Fund	
Purchasing	Buyer (2)	General Fund	
Purchasing	Fiscal Manager I	General Fund	
Other Departments and Agencies	insed Manageri	ocherarrona	
Airports	Senior Manager Emergency Management Programs	Enterprise Fund	
Airports		Enterprise Fund	
Airports	Project Manager	Enterprise Fund	
County Library	Maintenance Supervisor Library Associate II	Special Revenue Fund	
Fire Rescue	Fire Fighters (9)	Special Revenue Fund	
Fire Rescue	Battalion Chief (3)	Special Revenue Fund	
Fire Rescue	District Chief	Special Revenue Fund	
Fire Rescue			
Fire Rescue	Fire Inspector I (2)	Special Revenue Fund Special Revenue Fund	
	Medical Social Worker		
Fire Rescue	Community Paramedic	Special Revenue Fund	
Fire Rescue	Accreditation Manager	Special Revenue Fund	
Fire Rescue	Communicator I (6)	Special Revenue Fund	
Fire Rescue	EMS Captain (3)	Special Revenue Fund	
Fleet Management	Fleet Service Assistant (2)	Internal Service Fund	
Water Utilities	Education Specialist	Enterprise Fund	
Water Utilities	Utilities Support Services Coordinator	Enterprise Fund	
Water Utilities	Utility Line Crew Chief (2)	Enterprise Fund	
Water Utilities	Chief Plant Operator	Enterprise Fund	
Water Utilities	Customer Service Representative	Enterprise Fund	
Water Utilities	Electronics Technician	Enterprise Fund	
Office of Inspector General	Auditor I	Special Revenue Fund	
Office of Inspector General	Investigator II	Special Revenue Fund	
Office of Inspector General	Contract Oversight Specialist II	Special Revenue Fund	

Does not include Constitutional Offices. These can be found in each department section.

# **Forecast of Revenues and Expenditures**

	Adopted				
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
REVENUES					
Current Property Taxes	\$ 2,012,175,071	\$ 2,132,905,575	\$ 2,260,879,910	\$ 2,396,532,704	\$ 2,540,324,667
Licenses, Permits & Other Taxes					
Franchise Fee	\$ 50,286,000	\$ 51,291,720	\$ 52,317,554	\$ 53,363,905	\$ 54,431,184
Utility Service Tax	60,400,000	61,608,000	62,840,160	64,096,963	65,378,902
Local Option Gas Taxes	54,162,000	55,245,240	56,350,145	57,477,148	58,626,69
Tourist Development Tax	84,181,977	85,865,617	87,582,929	89,334,587	91,121,279
Communication Services Tax	21,216,000	21,216,000	21,216,000	21,216,000	21,216,000
Developer Contributions & Impact Fees	60,010,977	61,211,197	62,435,420	63,684,129	64,957,81
Building Permits	30,000,000	30,600,000	31,212,000	31,836,240	32,472,965
Other Licenses, Permits & Other Taxes	9,124,100	9,306,582	9,492,714	9,682,568	9,876,219
Licenses, Permits & Other Taxes	\$ 369,381,054	\$ 376,344,355	\$ 383,446,922	\$ 390,691,541	\$ 398,081,05
Intergovernmental Revenues State Shared Revenues	\$ 58,000,000	\$ 59,160,000	\$ 60,343,200	\$ 61,550,064	\$ 62,781,065
State Grants	224,153,489	228,636,559	233,209,290	237,873,476	242,630,94
One-Half Cent Sales Tax	132,600,000	135,252,000	137,957,040	140,716,181	143,530,504
Other Local Government Revenue	6,544,220	6,675,104	6,808,606	6,944,779	7,083,674
Federal Grants	249,013,098	253,993,360	259,073,227	264,254,692	269,539,786
Constitutional / County Gas Tax	19,380,000	19,574,000	19,830,000	20,028,000	209,339,780
Other Intergovernmental Revenues	234,145,369	238,828,276	243,604,842	248,476,939	253,446,478
Intergovernmental Revenues	\$ 923,836,176	\$ 942,119,300	\$ 960,826,206	\$ 979,844,130	\$ 999,240,452
-					
Charges for Services	¢ 265 176 000	¢ 27/ (15 7 CO	¢ 20 ( 020 712	¢ 207 001 027	¢ 70 / 2 / 0 / 0
Water and Wastewater	\$ 265,136,000	\$ 274,415,760	\$ 284,020,312	\$ 293,961,023	\$ 304,249,658
Airport	101,818,300	106,909,215	112,254,676	117,867,410	123,760,780
Sheriff	10,212,340	10,518,710	10,834,272	11,159,300	11,494,079
Fire Rescue	50,488,303	52,002,952	53,563,041	55,169,932	56,825,030
Parks and Recreation	31,000,584	31,620,596	32,253,008	32,898,068	33,556,029
Palm Tran	11,635,767	11,868,482	12,105,852	12,347,969	12,594,928
Interdepartmental	192,207,422	194,129,496	196,070,791	198,031,499	200,011,814
Other Charges for Services Charges for Services	29,352,415 <b>\$ 691,851,131</b>	29,645,939 <b>\$ 711,111,151</b>	29,942,399 <b>\$ 731,044,349</b>	30,241,823 <b>\$ 751,677,022</b>	30,544,24 <b>\$ 773,036,55</b>
	+		· · · · · · · · · · · · · · ·	+	
					<i>• • • • •</i> • • • • • • • • • • • • • •
Interest	\$ 145,464,264	\$ 148,373,549	\$ 151,341,020	\$ 154,367,841	\$ 157,455,19
Interest Miscellaneous	119,986,345	122,386,072	124,833,793	127,330,469	\$ 157,455,19 129,877,079
Interest Miscellaneous Interfund Transfers	119,986,345 971,582,994	122,386,072 991,014,654	124,833,793 1,010,834,947	127,330,469 1,031,051,646	\$ 157,455,19 129,877,079
Interest Miscellaneous Interfund Transfers Debt Proceeds	119,986,345	122,386,072 991,014,654 110,386,999	124,833,793 1,010,834,947 111,490,869	127,330,469 1,031,051,646 112,605,777	\$ 157,455,197 129,877,079 1,051,672,679
Interest Miscellaneous Interfund Transfers Debt Proceeds Statutory Reserves	119,986,345 971,582,994 109,294,058 (156,951,066)	122,386,072 991,014,654 110,386,999 (161,659,598)	124,833,793 1,010,834,947 111,490,869 (166,509,386)	127,330,469 1,031,051,646 112,605,777 (171,504,667)	\$ 157,455,197 129,877,079 1,051,672,679 113,731,839 (176,649,808
Interest Miscellaneous Interfund Transfers Debt Proceeds Statutory Reserves Balance Brought Forward	119,986,345 971,582,994 109,294,058 (156,951,066) 3,868,329,260	122,386,072 991,014,654 110,386,999 (161,659,598) 4,023,062,430	124,833,793 1,010,834,947 111,490,869 (166,509,386) 4,183,984,928	127,330,469 1,031,051,646 112,605,777 (171,504,667) 4,351,344,325	\$ 157,455,19 129,877,079 1,051,672,679 113,731,839 (176,649,808 4,525,398,098
Interest Miscellaneous Interfund Transfers Debt Proceeds Statutory Reserves	119,986,345 971,582,994 109,294,058 (156,951,066) 3,868,329,260	122,386,072 991,014,654 110,386,999 (161,659,598) 4,023,062,430	124,833,793 1,010,834,947 111,490,869 (166,509,386) 4,183,984,928	127,330,469 1,031,051,646 112,605,777 (171,504,667)	\$ 157,455,19 129,877,079 1,051,672,679 113,731,839 (176,649,808 4,525,398,098
Interest Miscellaneous Interfund Transfers Debt Proceeds Statutory Reserves Balance Brought Forward Total Revenues \$	119,986,345 971,582,994 109,294,058 (156,951,066) 3,868,329,260	122,386,072 991,014,654 110,386,999 (161,659,598) 4,023,062,430	124,833,793 1,010,834,947 111,490,869 (166,509,386) 4,183,984,928	127,330,469 1,031,051,646 112,605,777 (171,504,667) 4,351,344,325	\$ 157,455,19 129,877,079 1,051,672,679 113,731,839 (176,649,808 4,525,398,098
Interest Miscellaneous Interfund Transfers Debt Proceeds Statutory Reserves Balance Brought Forward <b>Total Revenues \$</b> EXPENDITURES	119,986,345 971,582,994 109,294,058 (156,951,066) 3,868,329,260 9,054,949,287	122,386,072 991,014,654 110,386,999 (161,659,598) 4,023,062,430 5 9,396,044,487	124,833,793 1,010,834,947 111,490,869 (166,509,386) 4,183,984,928 <b>\$ 9,752,173,557</b>	127,330,469 1,031,051,646 112,605,777 (171,504,667) 4,351,344,325 \$ 10,123,940,787	\$ 157,455,19 129,877,079 1,051,672,679 113,731,839 (176,649,808 4,525,398,098 <b>\$ 10,512,167,809</b>
Interest Miscellaneous Interfund Transfers Debt Proceeds Statutory Reserves Balance Brought Forward <b>Total Revenues \$</b> EXPENDITURES Personal Services	119,986,345 971,582,994 109,294,058 (156,951,066) 3,868,329,260 9,054,949,287 \$	122,386,072 991,014,654 110,386,999 (161,659,598) 4,023,062,430 <b>5 9,396,044,487</b> \$ 1,913,094,964	124,833,793 1,010,834,947 111,490,869 (166,509,386) 4,183,984,928 <b>\$ 9,752,173,557 \$</b> \$ 2,027,880,662	127,330,469 1,031,051,646 112,605,777 (171,504,667) 4,351,344,325 \$ 10,123,940,787 \$ 2,149,553,502	\$ 157,455,19 129,877,079 1,051,672,679 113,731,839 (176,649,808 4,525,398,098 <b>\$ 10,512,167,809</b> <b>\$ 2,278,526,71</b>
Interest Miscellaneous Interfund Transfers Debt Proceeds Statutory Reserves Balance Brought Forward Total Revenues \$ EXPENDITURES Personal Services Operating Expenses	119,986,345 971,582,994 109,294,058 (156,951,066) 3,868,329,260 <b>9,054,949,287</b> \$ 1,804,806,570 1,783,771,349	122,386,072 991,014,654 110,386,999 (161,659,598) 4,023,062,430 <b>5 9,396,044,487</b> \$ 1,913,094,964 1,872,959,916	124,833,793 1,010,834,947 111,490,869 (166,509,386) 4,183,984,928 <b>\$ 9,752,173,557 \$</b> <b>\$ 2,027,880,662</b> 1,966,607,912	127,330,469 1,031,051,646 112,605,777 (171,504,667) 4,351,344,325 \$ 10,123,940,787 \$ 2,149,553,502 2,064,938,308	\$ 157,455,19 129,877,079 1,051,672,679 113,731,839 (176,649,808 4,525,398,099 <b>\$ 10,512,167,809</b> <b>\$ 2,278,526,71</b> 2,168,185,22
Interest Miscellaneous Interfund Transfers Debt Proceeds Statutory Reserves Balance Brought Forward Total Revenues \$ EXPENDITURES Personal Services Operating Expenses Equipment & Capital	119,986,345 971,582,994 109,294,058 (156,951,066) 3,868,329,260 9,054,949,287 \$ 1,804,806,570 1,783,771,349 1,870,210,308	122,386,072 991,014,654 110,386,999 (161,659,598) 4,023,062,430 <b>5 9,396,044,487</b> <b>\$ 1,913,094,964</b> 1,872,959,916 1,963,720,823	124,833,793 1,010,834,947 111,490,869 (166,509,386) 4,183,984,928 <b>\$ 9,752,173,557</b> <b>\$</b> \$ 2,027,880,662 1,966,607,912 2,061,906,865	127,330,469 1,031,051,646 112,605,777 (171,504,667) 4,351,344,325 <b>\$ 10,123,940,787</b> <b>\$</b> 2,149,553,502 2,064,938,308 2,165,002,208	\$ 157,455,19 129,877,079 1,051,672,679 113,731,83 (176,649,808 4,525,398,098 <b>\$ 10,512,167,809</b> <b>\$ 2,278,526,71</b> 2,168,185,222 2,273,252,318
Interest Miscellaneous Interfund Transfers Debt Proceeds Statutory Reserves Balance Brought Forward <b>Total Revenues \$</b> EXPENDITURES Personal Services Operating Expenses Equipment & Capital Debt Service	119,986,345 971,582,994 109,294,058 (156,951,066) 3,868,329,260 9,054,949,287 \$ 1,804,806,570 1,783,771,349 1,870,210,308 114,298,786	122,386,072 991,014,654 110,386,999 (161,659,598) 4,023,062,430 <b>5 9,396,044,487</b> <b>5 1</b> ,913,094,964 1,872,959,916 1,963,720,823 94,383,301	124,833,793 1,010,834,947 111,490,869 (166,509,386) 4,183,984,928 <b>\$ 9,752,173,557 :</b> <b>\$ 2,027,880,662</b> 1,966,607,912 2,061,906,865 89,038,536	127,330,469 1,031,051,646 112,605,777 (171,504,667) 4,351,344,325 \$ 10,123,940,787 \$ 2,149,553,502 2,064,938,308 2,165,002,208 86,576,584	\$ 157,455,19 129,877,07 1,051,672,67 113,731,83 (176,649,808 4,525,398,09 <b>\$ 10,512,167,80</b> <b>\$ 2,278,526,71</b> 2,168,185,22 2,273,252,31 78,079,29
Interest Miscellaneous Interfund Transfers Debt Proceeds Statutory Reserves Balance Brought Forward <b>Total Revenues \$</b> EXPENDITURES Personal Services Operating Expenses Equipment & Capital Debt Service Grants and Aids	119,986,345 971,582,994 109,294,058 (156,951,066) 3,868,329,260 <b>9,054,949,287</b> \$ 1,804,806,570 1,783,771,349 1,870,210,308 114,298,786 484,635,051	122,386,072 991,014,654 110,386,999 (161,659,598) 4,023,062,430 <b>5 9,396,044,487</b> <b>5 1,913,094,964</b> 1,872,959,916 1,963,720,823 94,383,301 508,866,804	124,833,793 1,010,834,947 111,490,869 (166,509,386) 4,183,984,928 <b>\$ 9,752,173,557 :</b> <b>\$ 2,027,880,662</b> 1,966,607,912 2,061,906,865 89,038,536 534,310,144	127,330,469 1,031,051,646 112,605,777 (171,504,667) 4,351,344,325 <b>5 10,123,940,787</b> <b>\$ 2,149,553,502</b> 2,064,938,308 2,165,002,208 86,576,584 561,025,651	\$ 157,455,19 129,877,079 1,051,672,679 113,731,839 (176,649,808 4,525,398,098 <b>\$ 10,512,167,809</b> <b>\$ 2,278,526,71</b> 2,168,185,22 2,273,252,318 78,079,299 589,076,93
Interest Miscellaneous Interfund Transfers Debt Proceeds Statutory Reserves Balance Brought Forward <b>Total Revenues \$</b> EXPENDITURES Personal Services Operating Expenses Equipment & Capital Debt Service Grants and Aids Capital Reserves	119,986,345 971,582,994 109,294,058 (156,951,066) 3,868,329,260 <b>9,054,949,287</b> <b>1,804,806,570</b> 1,783,771,349 1,870,210,308 114,298,786 484,635,051 892,189,059	122,386,072 991,014,654 110,386,999 (161,659,598) 4,023,062,430 5 9,396,044,487 5 9,396,044,487 1,872,959,916 1,963,720,823 94,383,301 508,866,804 936,798,512	124,833,793 1,010,834,947 111,490,869 (166,509,386) 4,183,984,928 <b>\$ 9,752,173,557</b> <b>\$ 9,752,173,557</b> <b>\$ 2,027,880,662</b> 1,966,607,912 2,061,906,865 89,038,536 534,310,144 983,638,438	127,330,469 1,031,051,646 112,605,777 (171,504,667) 4,351,344,325 <b>\$ 10,123,940,787</b> <b>\$ 2,149,553,502</b> 2,064,938,308 2,165,002,208 86,576,584 561,025,651 1,032,820,359	<ul> <li>\$ 157,455,19'</li> <li>129,877,079</li> <li>1,051,672,679</li> <li>113,731,839</li> <li>(176,649,808</li> <li>4,525,398,099</li> <li>\$ 10,512,167,809</li> <li>\$ 2,278,526,711</li> <li>2,168,185,222</li> <li>2,273,252,318</li> <li>78,079,299</li> <li>589,076,933</li> <li>1,084,461,37'</li> </ul>
Interest Miscellaneous Interfund Transfers Debt Proceeds Statutory Reserves Balance Brought Forward Total Revenues \$ EXPENDITURES	119,986,345 971,582,994 109,294,058 (156,951,066) 3,868,329,260 <b>9,054,949,287</b> \$ 1,804,806,570 1,783,771,349 1,870,210,308 114,298,786 484,635,051	122,386,072 991,014,654 110,386,999 (161,659,598) 4,023,062,430 <b>5 9,396,044,487</b> <b>5 1,913,094,964</b> 1,872,959,916 1,963,720,823 94,383,301 508,866,804	124,833,793 1,010,834,947 111,490,869 (166,509,386) 4,183,984,928 <b>\$ 9,752,173,557 :</b> <b>\$ 2,027,880,662</b> 1,966,607,912 2,061,906,865 89,038,536 534,310,144	127,330,469 1,031,051,646 112,605,777 (171,504,667) 4,351,344,325 <b>5 10,123,940,787</b> <b>\$ 2,149,553,502</b> 2,064,938,308 2,165,002,208 86,576,584 561,025,651	\$ 157,455,197 129,877,079 1,051,672,679 113,731,835 (176,649,808 4,525,398,098

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# DEPARTMENTS

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### **County Commission**

Maria Sachs

Mayor

#### **Mission Statement**

To represent the citizens of Palm Beach County, promote effective government, and provide policy direction to meet community needs.

#### **Department Overview**

The Board consists of seven commissioners, each representing a single-member district. Commissioners are elected to a maximum of two four-year terms by voters in the district in which they reside. Commissioners annually elect a Mayor to preside over meetings and serve as ceremonial head of the County. A Vice Mayor is also selected to assume these duties in the absence of the Mayor. Prior to FY 2009, this was done bi-annually. The County Commission considers major problems facing County government and guides the planned growth and development of the County consistent with the public interest. Major areas of public interest under the control of the Board include smart growth, provision of fire rescue, and disaster relief; construction and maintenance of County buildings, roads, and bridges; provision of programs of housing, community development, economic development, conservation, flood prevention, beach erosion control, and air pollution control; adoption and enforcement of building and housing codes and regulations; preservation of natural resources; and provision of cultural and recreational facilities and programs.

The current County Commissioners are as follows: Maria G. Marino, District 1 - Vice Mayor; Gregg K. Weiss, District 2; Michael A. Barnett, District 3; Marci Woodward, District 4; Maria Sachs, District 5 - Mayor; Sara Baxter, District 6; and Mack Bernard, District 7.

Learn more by visiting: County Commissioners 🗹

### **FY 2025 Strategic Priorities**

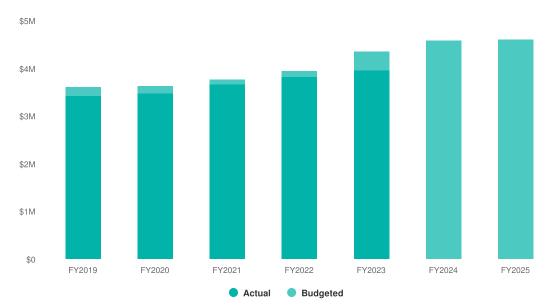
- Ensure a safe, secure, and peaceful community.
- Provide and maintain the needed structures, systems, and transportation services that establish the foundation required to enhance the quality of life of every resident.
- Reduce homelessness by providing comprehensive support and resources to unsheltered families and individuals by utilizing evidence-based strategies to connect unsheltered residents with emergency shelter, transitional housing, and permanent housing solutions.
- Ensure access to safe, suitable, and affordable housing for all Palm Beach County residents through the development and implementation of targeted programs that address their housing needs.
- Promote programs and activities that protect, preserve, and enhance natural resources while providing sustainable living and developing a climate of resilience.
- Promote economic revitalization, business development, and retention by driving the creation of employment opportunities while reducing disparities and improving the quality of life for everyone.
- Address the substance misuse crisis and behavioral disorders by providing evidence-based prevention, medicationassisted treatment, and recovery support services for overall positive mental health and well-being.



### **Expenditures Summary**

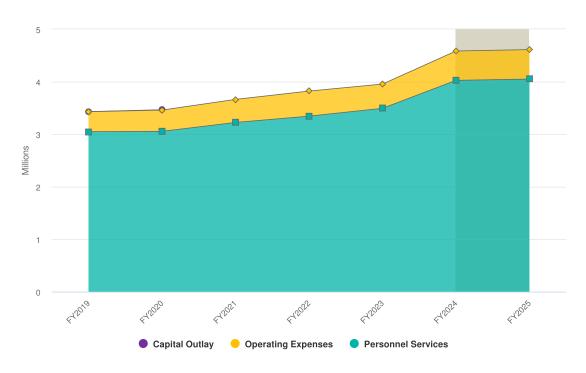


#### **County Commission Proposed and Historical Budget vs. Actual**



# **Expenditures by Expense Type**

Budgeted and Historical Expenditures by Expense Type

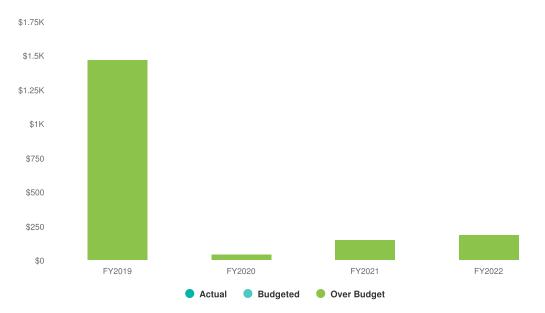


Grey background indicates budgeted figures.

### **Revenues Summary**

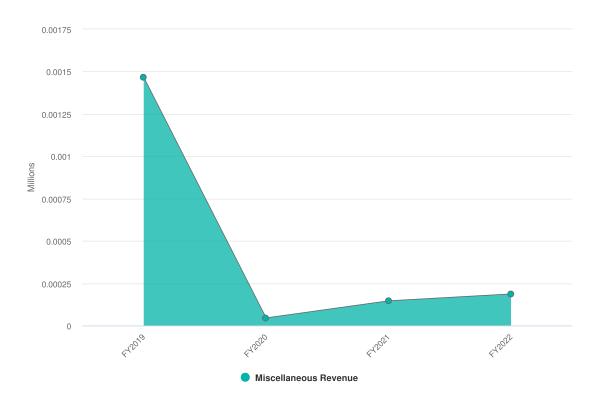


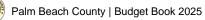
#### County Commission Proposed and Historical Budget vs. Actual



# **Revenues by Source**

### Budgeted and Historical 2025 Revenues by Source





### **County Attorney**

#### **Denise Coffman**

County Attorney

#### **Mission Statement**

To provide quality legal advice and representation to the Board of County Commissioners, County Administration, and County Departments in a timely, cost-effective, and efficient manner.

#### **Department Overview**

The County Attorney's Office was established under Section 4.3 of the Charter of Palm Beach County as an independent office. The County Attorney is appointed by the Board of County Commissioners (BCC), serves at the pleasure of the BCC, and is responsible directly to the BCC. The Office represents and provides legal advice to the BCC, County Administration, County Departments, and the Solid Waste Authority. Primary services include:

- 1. Providing legal advice and counsel on the interpretation and enforcement of federal, state, and local laws and rules affecting county government;
- 2. Drafting and/or reviewing all legally binding documents (e.g. ordinances, leases, contracts, etc.);
- 3. Providing legal advice and representation on matters overseen by the various Boards and Commissions falling under the County's purview;
- 4. Handling administrative actions and hearings (e.g. personnel appeals, code enforcement, etc.);
- 5. Defending Palm Beach County in all litigation; and
- 6. Filing actions on behalf of Palm Beach County.

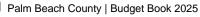
Learn more by visiting: County Attorney 🗹

### FY 2024 Highlights & Accomplishments

- Successfully advocated for Properly Assessed Clean Energy (PACE) and crafted language to solidify home rule authority to regulate districts pursuant to the PACE Statute.
- Favorable outcome in the Otto v. Palm Beach County (PBC) First Amendment challenge to ordinance. The plaintiffs sought \$2,127.882.30 in attorney's fees and costs, but were awarded only \$736,887.45, to be split between the County and the City of Boca Raton.
- Successfully defended the County before the United States Court of Appeals for the Eleventh Circuit against a Class Action Lawsuit alleging improper classification of volunteers at PBC golf courses.

### FY 2025 Emerging Issues

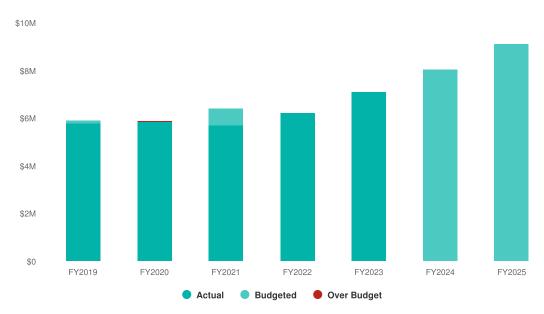
- Continue to assist with negotiating a tri-party agreement regarding funding and construction of a portion of 60th Street right of way by Minto PBLH, LLC.
- Ongoing support as the Engineering Department implements and administers the State of Florida \$2.8 million appropriation for the County to fund installation of an Adaptive Traffic Control System (commonly referred to as "smart signals") on Okeechobee Boulevard between I-95 and Flagler Drive.
- Continue to provide advice to Planning, Zoning, & Building regarding bona fide agriculture and agritourism.



### **Expenditures Summary**



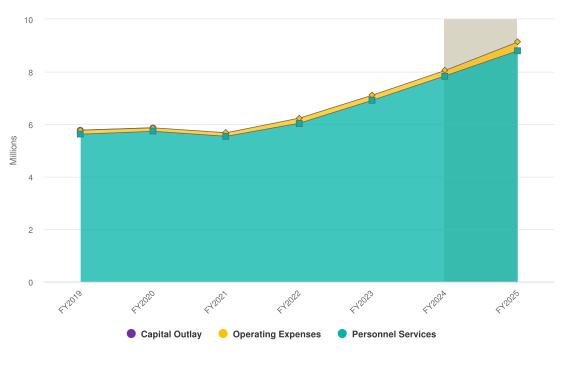
#### **County Attorney Proposed and Historical Budget vs. Actual**



In FY 2020 the budget was modified to align personal services with actuals. In FY 2023 the budget was modified for increased postage. County Attorney did not overspend their budget.

### **Expenditures by Expense Type**

#### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

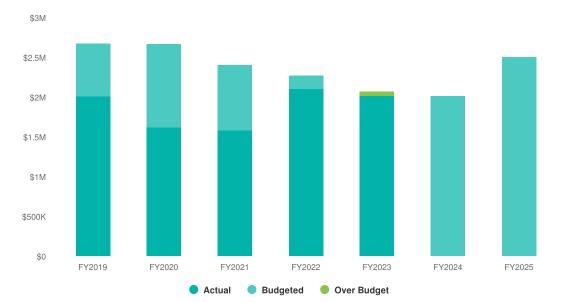
#### <u>Positions</u> Budget Process: 1 - Senior Assistant County Attorney

Operating Expenses - Increase is primarily due to a recurring supplemental request for the Westlaw Research Platform.

### **Revenues Summary**

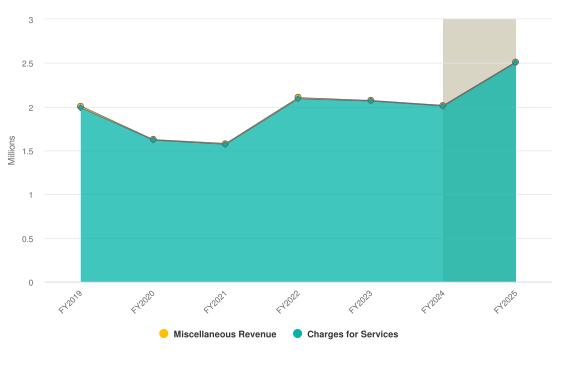


#### County Attorney Proposed and Historical Budget vs. Actual



### **Revenues by Source**

Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Charges for Services - Increase is primarily due to anticipated legal fees to Risk Management for lawsuits which will increase the workload for the litigation team.

### **Internal Auditor**

#### David A.J. Zamora

County Internal Auditor

#### **Mission Statement**

To assist the Board of County Commissioners (BCC) and County management in improving operational effectiveness, productivity, accountability, and financial stewardship by providing objective, relevant, and timely reviews of the County's programs and operations resulting in meaningful, value adding recommendations.

#### **Department Overview**

The Internal Auditor's Office conducts performance audits in accordance with Government Auditing Standards of departments and agencies under the BCC. The objective of these audits is to enhance internal controls and operational effectiveness of the audited units. The audits determine if operations are performed in accordance with laws, contracts, policies, and procedures; financial and other reports are accurate and reliable; activities are properly authorized; operations are performed in an efficient and effective manner; assets are adequately safeguarded; and stated goals are being accomplished. The Internal Auditor's Office reports directly to the BCC through an Audit Committee appointed by the BCC. The Audit Committee approves the annual work plan for the department and reviews individual audit reports prior to issuance.

Learn more by visiting: Internal Auditor 🗹

### FY 2024 Highlights & Accomplishments

- Issued four audit reports including 24 recommendations for improvement.
- Follow-up reviews on four previously issued audit reports were conducted covering 18 outstanding audit recommendations.

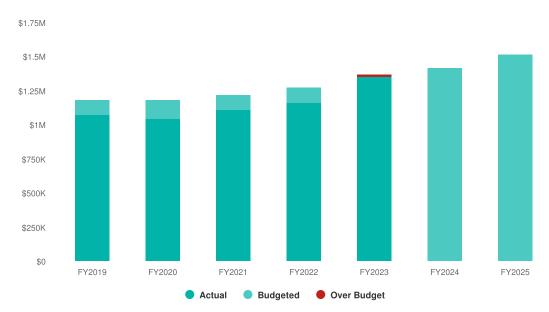
### FY 2025 Emerging Issues

- Government Auditing Standards require audit organizations conducting engagements in accordance with Generally Accepted Government Auditing Standards to have a peer review every three years. The US Government Accountability Office approved a revision which updates Quality Control and Peer Reviews. The revisions reflect enhancements to strengthen an audit organization's framework for conducting high-quality engagements through its system of quality management.
- The labor market for experienced auditors remains extremely tight and competitive. This represents a significant challenge to recruit adequate talent, and to conduct an effective program of internal audits. The department adopted a policy of recruiting entry-level staff and developing their skills over time. While the policy addresses the recruiting challenges, it continues to have an effect of reducing the productivity of the department during the staff development process.
- Cybersecurity and Information Technology (IT) risks rate among the highest organizational risks in recent national surveys
  of management. The Internal Auditor does not have adequate resources to conduct the necessary risk assessments and
  audits of IT activities. Accordingly, additional funding may be necessary to address those issues by retaining consultants
  to augment and enhance existing staff capabilities. We are also pursuing a strategic alliance with Information System
  Services to leverage mutual assets to address those risks.

### **Expenditures Summary**



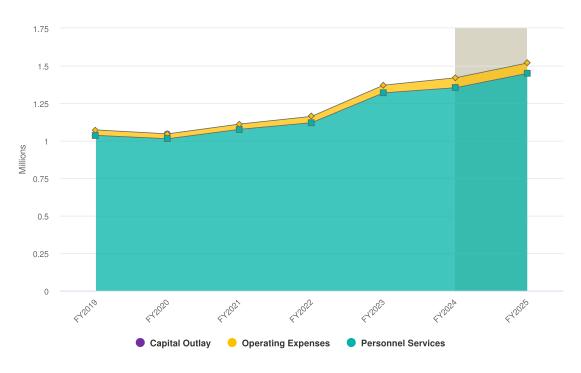
#### Internal Auditor Proposed and Historical Budget vs. Actual



In FY 2019 the budget was modified due to retirement of the previous Internal Auditor. Internal Audit did not overspend their budget.

# **Expenditures by Expense Type**

Budgeted and Historical Expenditures by Expense Type



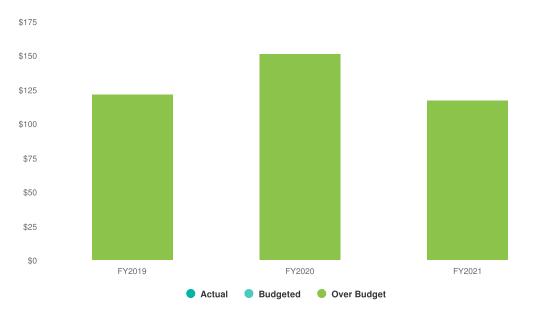
Grey background indicates budgeted figures.

<u>Positions</u> Budget Process: 1 - Senior Auditor

### **Revenues Summary**

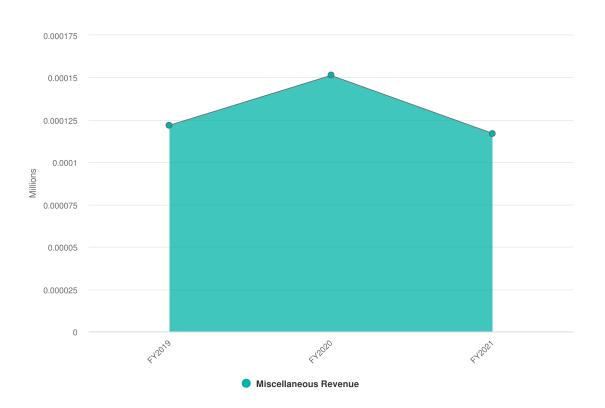


#### Internal Auditor Proposed and Historical Budget vs. Actual



# **Revenues by Source**

Budgeted and Historical 2025 Revenues by Source



## **Performance Measurements**

	PERFORMANCE MEASUREMENTS	Actual FY 2022	Actual <u>FY 2023</u>	Target <u>FY 2024</u>	Target FY 2025
	Average number of days to issue a discussion draft audit report after beginning fieldwork. <sup>1</sup>	102	387	120	120
XEX.	Percentage of audit recommendation follow- up reviews conducted within 90 days of notification by management that the recommendation has been implemented.	100	100	95	95
80 3 Y	Percentage of audit recommendations accepted by management. <sup>2</sup>	86	100	90	90
	Percentage of audits from the adopted annual audit plan actually started during the fiscal year.	100	75	80	80

### **Comments**

1. Actual performance in 2022 reflected several smaller audits that were conducted more quickly than average. Targets for 2023 and 2024 represent more normal levels of activity.

2. We adopted a more collaborative approach to developing audit recommendations that should move the percentage of recommendations accepted by management closer to 100%.

# **County Administration**

#### Verdenia C. Baker

County Administrator

#### **Mission Statement**

To drive a continuous improvement culture of excellence that achieves a measurably high level of public satisfaction.

#### **Department Overview**

The County Administrator serves as the chief executive officer of Palm Beach County government and provides primary staff support to the Board of County Commissioners. The County Administrator's Office is staffed with 12 positions, including the Deputy County Administrator and four Assistant County Administrators. This Office directs the activities of more than 30 Board departments and acts as liaison to the Constitutional Officers and various other agencies. County Administration is responsible for the overall supervision of Board departments. Primary services include 1) arrange for the orderly scheduling of County Commission business and coordinate the development and review of agenda items for Commission meetings; 2) staff special projects and initiatives, as directed by the Board of County Commissioners (BCC); 3) present the County Administrator's recommended budget (operating and capital) for the upcoming fiscal year; 4) plan for future levels of service and capital requirements; 5) provide staff support to various appointed boards and committees; 6) serve as a liaison to local, state, and federal government entities; 7) oversee the development of policies and procedures to guide County departments; and 8) respond to public inquiries and requests for information.

Learn more by visiting: County Administration 🗹

## FY 2024 Highlights & Accomplishments

- Approved the issuance of Palm Beach County Finance Authority Multifamily Housing Revenue Bonds for \$58 million for Boynton Bay Apartments to rehab 240 units.
- Approved an amendment to the Contract for Green Cay Phase 2 Progressive Design-Build with DM Constructors Inc. for \$89.6 million. Green Cay Phase 2 includes a water purification system, a new state-of-the-art education/learning facility, a new 63-acre public park, and new water wells and transmission lines.
- Adopted a resolution providing for a referendum on the August 20, 2024 ballot to reauthorize the Economic Development Ad Valorem Tax Exemption program that provides property tax incentives to new businesses and expansions of existing businesses that are expected to create new, full-time jobs in Palm Beach County and authorized the transmission of the ballot language to the Supervisor of Elections.
- Conceptually approved allocations for funding in the Financially Assisted Agency areas of Housing and Homelessness and Homeless prevention for October 1, 2024 through September 30, 2027, in an estimated total amount of \$2.7 million annually.
- Approved Amendment #3 with Kaufman Lynn Construction in the amount of \$29.3 million for Canyon District Park Phase
   project including soccer/multipurpose fields, restroom/concession facility, retention/recreational lakes, and site improvements. Funding is from the Infrastructure Sales Tax Fund.

# FY 2025 Emerging Issues

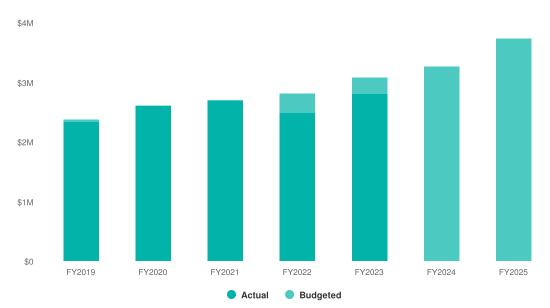
- Continue to address the affordable and workforce housing crisis.
- Continue to address the recruitment and retention of Palm Beach County employees.
- Address regional water challenges.



# **Expenditures Summary**

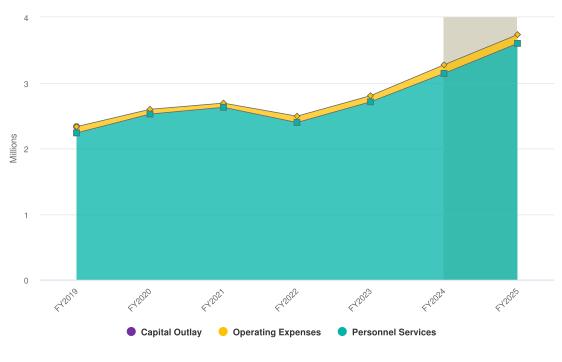


### **County Administration Proposed and Historical Budget vs. Actual**

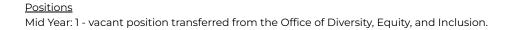


# **Expenditures by Expense Type**

Budgeted and Historical Expenditures by Expense Type



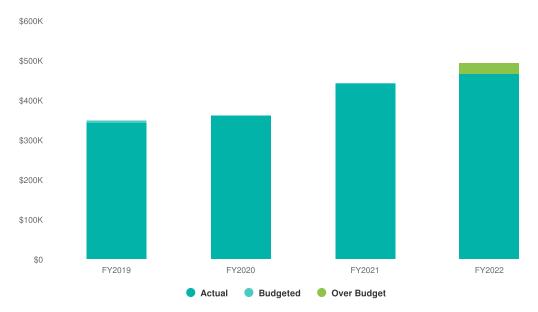
Grey background indicates budgeted figures.



# **Revenues Summary**

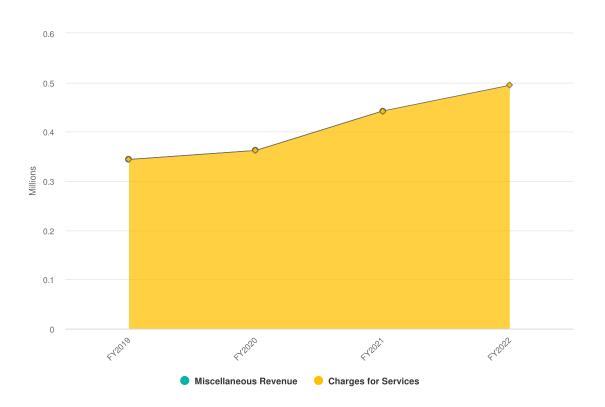


### County Administration Proposed and Historical Budget vs. Actual



# **Revenues by Source**

Budgeted and Historical 2025 Revenues by Source



## **Department of Airports**

Laura Beebe

Director

#### **Mission Statement**

Provide for air transportation and related services that are safe, secure, comfortable, convenient, and efficient.

#### **Department Overview**

The Palm Beach County Department of Airports owns and operates Palm Beach International Airport (PBI) and three general aviation airports located in Palm Beach Gardens, Lantana, and Pahokee. The PBI McCampbell Terminal serves more than 8 million passengers a year with 15 airlines. More than 174,000 annual operations occur at PBI, along with more than 28,000 tons of cargo moving through the airport each year. PBI is also home to three fixed base operators: Jet Aviation, Signature Aviation, and Atlantic Aviation along with several subtenants, serving general aviation customers and making PBI one of the busiest general aviation airports in the country. The total estimated annual economic activity for PBI is \$4.6 billion with over 31,000 aviation and support activity jobs. The County's three general aviation airports generate an estimated annual economic activity of \$227 million while providing for nearly 1,300 jobs. The Department of Airports receives no Ad Valorem support; revenues are generated from tenants, users, concession providers, Passenger Facility Charges, Federal Aviation Grants, and State Aviation Transportation Grants.

Learn more by visiting: Airports 🗹

## FY 2024 Highlights & Accomplishments

- For the 8<sup>th</sup> year in a row, PBI was ranked in the top 10 Best Domestic Airports category in the renowned Travel + Leisure Magazine's 2024 World's Best Awards. PBI was voted 3rd Best Domestic Airport, up from 8<sup>th</sup> place in 2023.
- Worked with the Office of Financial Management & Budget on the issuance of Airport System Revenue Improvement Bonds in the amount of \$110M for the completion of the Concourse B Expansion Project, as well as the construction of a new Aircraft Rescue and Fire-Fighting Facility (Station 81) and a new Parking Revenue Control Building at PBI.
- PBI has continued to see capacity increases in the form of expanded air service to existing cities and new markets in FY 2024; this trend is expected to continue as demand for air travel remains high on both a local and national level. As of August 2024, 14 airlines currently provide scheduled passenger service at PBI, with a 15<sup>th</sup> beginning service in November 2024; the 15 airlines will serve 36 non-stop destinations.

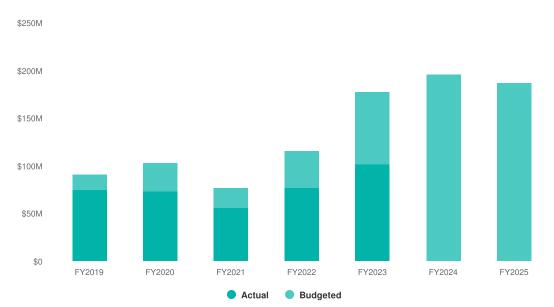
### FY 2025 Emerging Issues

- Initiate the implementation of the enhancements to the overall concessions program throughout the terminal and concourses at PBI. This campus-wide effort will complement the concessions improvements implemented as part of the Concourse B Expansion Project by providing new food, beverage, and retail concepts.
- Continue with efforts to attract additional air service, both domestically and internationally, through existing air carriers as well as new entrants to the PBI market, in an effort to enhance the already-growing network of destinations.
- Continue with the final phases of the Concourse B Expansion Project in order to provide for additional gate capacity, passenger queuing and seating, expanded holdrooms, and opportunities for enhanced concessions.

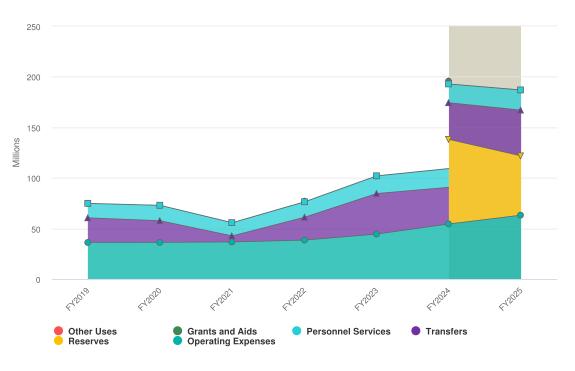
# **Expenditures Summary**



### Airports Proposed and Historical Budget vs. Actual



## **Expenditures by Expense Type**



**Budgeted and Historical Expenditures by Expense Type** 

Grey background indicates budgeted figures.

#### **Positions**

Budget Process: 1 - Maintenance Supervisor, 1 - Project Manager, 1 - Senior Manager Emergency Management Programs

Operating Expenses - Increase primarily due to increased contract costs for ground transportation, security, utilities, insurance, airport security, and fire services.

Grants and Aids - Decrease is due to the Concessions Rent Relief Airport Rescue Grant at PBI being fully expended in FY 2024.

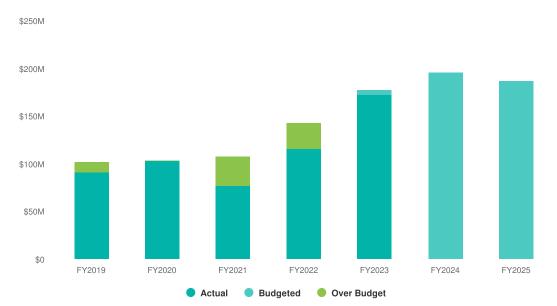
Transfers - Increase is primarily due to the planned and future funding of various capital projects in the Airport Improvement and Development Fund, as included in the FY 2025 Capital Improvement Program.

Reserves - Decrease due to the increase in funds transferred for capital projects, increased operating expenses, and the spending down of grant funds.

### **Revenues Summary**

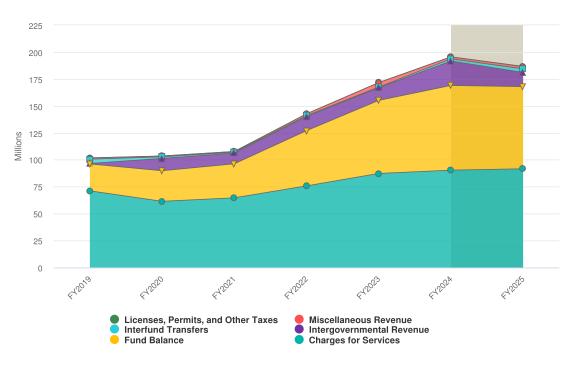


### Airports Proposed and Historical Budget vs. Actual



## **Revenues by Source**

**Budgeted and Historical 2025 Revenues by Source** 



Grey background indicates budgeted figures.

Intergovernmental Revenue - Decrease is due to spending down of the Federal Aviation Administration Airport Rescue Plan Grant.

Interfund Transfers - Increase is due to projected interest earnings in FY 2025. This also resulted in an increase to Miscellaneous Revenue.

	PERFORMANCE MEASUREMENTS	Actual <u>FY 2022</u>	Actual <u>FY 2023</u>	Target <u>FY 2024</u>	Target <u>FY 2025</u>
0.4	Airline Cost Per Enplanement (\$8.00 or less = The Cost for Airlines to operate at PBI divided by PBI Enplanements) <sup>1</sup>	3.06	3.7	7.5	7.5
	Concession Revenue Per Enplanement <sup>2</sup>	14.66	13.83	11.22	11.22
	Increase the number of Instagram engagements over the previous year.		18,528	5,190	5,190
	Percentage of Preventative Maintenance work orders completed by the due date. <sup>3</sup>		70	80	80
	Percentage of Priority 1 Corrective Work Orders completed by the target date for completion. <sup>4</sup>		89	90	90
	Percentage of Priority 2 Corrective Work Orders completed by the target date for completion. <sup>5</sup>		90	80	70
	Percentage of Priority 3 Corrective Work Orders completed by the target date for completion. <sup>6</sup>		88	70	70
$\bigcirc$	Average overtime hours of communication center staff on the monthly basis. <sup>7</sup>	2,271	1,537.5	1,200	1,200

### **Comments**

- 1. In FY22, the Airline Industry rebounded sooner than predicted. The cost per enplanement is driven by Net Airlines Revenue, and as seen in FY22 and FY23, the airlines paid less per passenger, which allowed for costsavings. FY24 and FY25 adjustments have been made to reflect more conservative projections in light of possible negative economic impacts seen nationwide.
- 2. Although an increased level of service and traffic were anticipated to continue in FY23 and FY24 with the end of the pandemic, targets and goals for FY24 and FY25 were set more conservatively due to other economic impacts throughout the nation, such as increased inflation.
- 3. New metric created in January 2023. The yearly average is calculated with data from January to September 2023.
- 4. New metric created in January 2023. The yearly average is calculated with data from January to September 2023.
- 5. New metric created in January 2023. The yearly average is calculated with data from January to September 2023. FY24 and FY25 targets were adjusted to reflect resource availability and staff capacity projections.
- 6. New metric created in January 2023. The yearly average is calculated with data from January to September 2023. FY24 and FY25 targets were adjusted to reflect resource availability and staff capacity projections.
- 7. Covid-19 had a negative impact on the amount of hours required to provide the customer service required at PBIA. Effects continue to be seen but are expected to decrease in FY24 and FY25.

# **Community Services**

James E. Green Director

#### **Mission Statement**

To promote independence and enhance the quality of life in Palm Beach County by providing effective and essential services to residents in need.

#### **Department Overview**

The department is comprised of the following divisions: Human Services and Community Action, Division of Senior and Veteran Services, Ryan White Program, and Behavioral Health and Substance Use Disorders.

Learn more by visiting: Community Services 🗹

# FY 2024 Highlights & Accomplishments

- The Housing Resource Center in Lake Worth Beach opened its doors on February 1, 2024 and provides 74 beds (60 regular and 14 transitional) for individuals and couples.
- The Palm Beach County (PBC) Continuum of Care, also known as the Homeless and Housing Alliance, secured a 22% increase from the US Department of Housing and Urban Development, bringing the annual total for PBC to \$11,202,138. These funds are used for permanent supportive housing, Homeless Management Information System, rapid re-housing, and housing for victims of domestic violence.
- Nutrition Services operates 13 congregate meal sites throughout the County's service area, with two new sites successfully opened in 2024. Approximately 250,000 meals were provided to seniors in need.

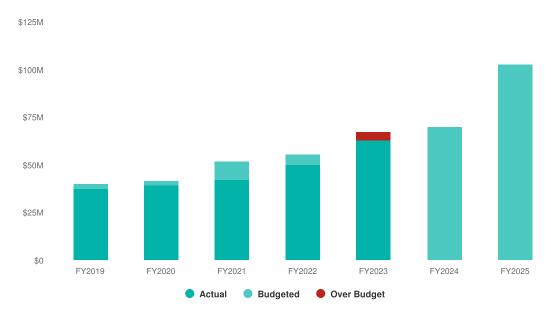
## FY 2025 Emerging Issues

- The passage of House Bill 1365 and the July Grants Pass Supreme Court decision could make it more challenging to address homelessness at the local level. It makes local governments more prone to lawsuits. This may cause resources to be used to defend the County's position instead of addressing the needs of the unhoused population.
- There is a lack of affordable, safe, and decent housing for individuals and families earning less than 50% of the Area Median Income. Affordable housing for individuals struggling with behavioral health and substance-use disorders has become more challenging to find. The 30-year affordability restrictions on housing for seniors and other marginalized groups are expiring. Subsequently, property owners could charge those tenants market-rate rent that they are unable to afford. This could exacerbate evictions and homelessness throughout the County.
- There continues to be a growing population of older adults with human immunodeficiency virus (HIV) in Palm Beach County, with over 60% of persons with HIV (PWH) who are 50+ years of age (5,457), and over a third of PWH who are 60+ years of age (3,166). Nearly a quarter of new HIV diagnoses were among those who are 50+ years of age (66) in the calendar year 2023. HIV Elimination Services is working to better collaborate with agencies serving seniors to address the needs of this large population.

# **Expenditures Summary**



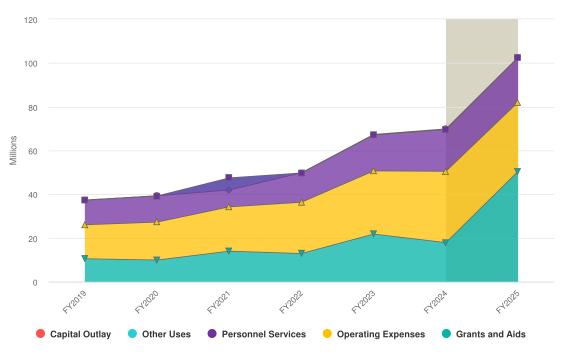
### **Community Services Proposed and Historical Budget vs. Actual**



In FY 2023 the budget was modified for grant carry forwards and new grant funding. Community Services did not overspend their budget.

# **Expenditures by Expense Type**

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

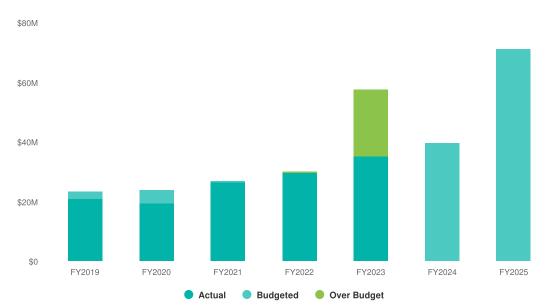
Capital Outlay - Decrease is due to the delivery of five DynaTouch Kiosks in FY 2024.

Grants and Aids - Increase is due to inclusion of the Opioid Settlement Funds which will be administered by Community Services.

# **Revenues Summary**

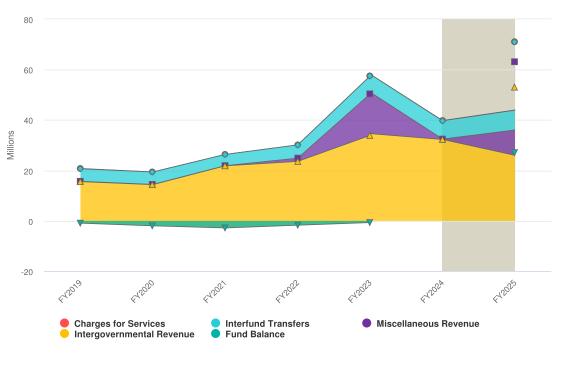


### **Community Services Proposed and Historical Budget vs. Actual**



## **Revenues by Source**

### Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Intergovernmental Revenue - Decrease is primarily due to a projected decrease in grant funding for the Ryan White Care Program.

Fund Balance - Increase is due to inclusion of the Opioid Settlement Funds which will be administered by Community Services. This also resulted in an increase to Miscellaneous Revenue.

## **Performance Measurements**

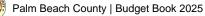
	PERFORMANCE MEASUREMENTS	Actual FY 2022	Actual FY 2023	Target <u>FY 2024</u>	Target <u>FY 2025</u>
6	Households showing increased self sufficiency and /or financial assets/skills.	30	171	120	120
	The number of clients who obtained a recognized credential or certificate, including educational or vocational skills. <sup>1</sup>	41	45	51	51
	The number of households who either prevented electric utility disconnection or services were reconnected through assistance (LIHEAP and other funding sources). <sup>2</sup>	7,383	6,835	2,800	2,800
	Number of Households stabilized through Housing Stability program <sup>3</sup>	17,853	16,745	150	150
<b></b>	Number of homeless clients placed in permanent housing through Rapid Rehousing	128	114	130	130
	Number of contacts (including claim processing) made via telephone, email and in-person to qualified VETERANS and/or their dependents	2,371	2,539	2,600	2,600
	Number of hours of IN-HOME SERVICES (personal care, home-making, respite, companionship, etc.) provided to seniors including high risk ADULT PROTECTIVE SERVICES referrals	362,248	422,151	360,000	360,000
	Number of nutritious MEALS provided to seniors in need	353,005	285,077	340,000	340,000
	Percentage of clients retained in care in Ryan White Part A/Minority AIDS Initiative (MAI) program	66.83	86.43	86	86
	Percentage of clients virally suppressed in Ryan White Part A/Minority AIDS Initiative (MAI) program	84.2	83.88	84	84
$\bigcirc$	Number of individuals engaging in Recovery Community Center support services. <sup>4</sup>	1,935	2,776	800	800

### Comments

1. The target numbers are based on the availability of CSBG funding in the database.

- 2. FY22 and FY 2023- Households were assisted with other funding provided during the Covid-19 pandemic. Due to federal funds being depleted, and LIHEAP funds being at a decreased amount, targets were adjusted for FY24 and FY25 based on projections of funding capabilities post pandemic.
- 3. Due to federal funds for Covid-19 assistance, a steep increase in numbers of households in need were able to be assisted. Targets for FY24 and FY24 were adjusted accordingly based on updated fund availability.
- 4. Based on staffing capacity, FY24 and FY25 targets were reassessed and established to reflect realistic capabilities.

- 5. Increase in FY21 is due to additional Covid-19 relief funds made available. Targets have been adjusted based on projections of what will be available in the future.
- 6. In FY22, staff availability was limited due to vacancies. Targets were adjusted based on staffing capacity.
- 7. FY21 saw an increase in meals provided due to several collaborations with community agencies due to the Covid-19 pandemic. Targets for FY23 and FY24 are based on average actuals from pre-covid years.
- 8. Decreased figures in FY21 were due to Covid-19 restrictions. FY23 and FY24 targets were established with Covid-19 ramifications still in place due to staffing needs, but will be reassessed in the future based on staffing capacity.



## **County Library**

## Douglas Crane

Director

#### **Mission Statement**

To connect communities, inspire thought, and enrich lives. The Library 'connects communities' by promoting and enhancing the role of the Library and offering services beyond the Library's walls. The Library 'inspires thought' by providing free access to resources and services that reflect and engage the County's diverse communities and people and by offering a range of activities designed to enrich, stimulate, and engage members from early literacy through adulthood. The Library 'enriches lives' by providing a welcoming environment, both physically and virtually, to spark creativity, stimulate thoughtful conversation and encourage collaboration, and by serving as a bridge for community members to access social services.

#### **Department Overview**

The Library District consists of the unincorporated area of Palm Beach County and 24 municipalities that do not provide their residents with library facilities. Service is provided through the Main Library, 17 branches, and a logistical support center. Outreach services include a bookmobile, Talking Books for the Blind, Books-by-Mail, the Adult Literacy Project, and outreach to childcare facilities. The Library provides access to holdings of over 1.8 million physical and electronic items. Access to online resources and internet, as well as educational and recreational activities and events for children, teens, and adults are offered at all library locations. The Library is a major distributor of Palm Tran passes in the County. As required by law, all locations distribute and collect Florida voter registration applications, which are forwarded to the Supervisor of Elections office. Multiple Library branches serve as early voting locations and polling places during elections.

Learn more by visiting: Palm Beach County Library System 🗹

# FY 2024 Highlights & Accomplishments

- Received four awards from the Florida Library Association: Outstanding Paraprofessional, Chandra Thornton; Betty Davis Miller Youth Services Award - Children, Joseph Dellosa and Jazmin Jimenez; Friends, Foundations, and Boards Outstanding Member, Kimberly Doyle; and Florida Library Association Minority Scholarship, Briana Thomas.
- In partnership with the School District of Palm Beach County, 26,865 summer lunches and snacks were served to children, ages
   18, in June and July at multiple library locations. Added year-round food service at six branches, including offering weekend meal kits at five locations and after school snacks at one location.
- First full fiscal year with the Library's new enhanced web management system, which offers members online registration for activities and the ability to book meeting rooms online. Transitioned to a new mobile app with features not previously available, including the ability to register for events and a self-checkout feature allowing members to use Radio Frequency Identification/Bluetooth technology to borrow materials using their phone.

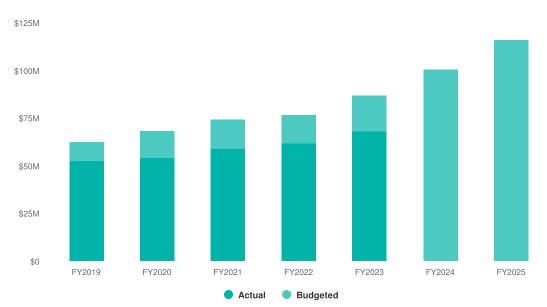
## FY 2025 Emerging Issues

- As the County experiences increases in population and continued growth, the Library System will need to plan for additional library expansion projects and renovations. Construction of the Canyon Branch is near completion and is expected to open to the public in early 2025. Renovations of the Okeechobee Blvd Branch and the Hagen Ranch Road Branch are planned to begin in FY 2025. Planning for a new Main Library and the new Hypoluxo Branch is underway.
- The Library continues to see significant increases in e-resource use. Options will be reviewed for providing additional e-resources based on emerging technologies, community needs, and fiscal restraints.
- New technology is being implemented to meet community needs, including new self-checkout stations at all locations, updated microfilm scanners, and online library card registration software.

# **Expenditures Summary**

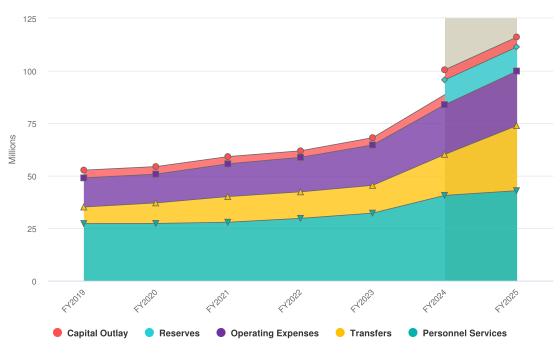


### **County Library Proposed and Historical Budget vs. Actual**



# **Expenditures by Expense Type**

### **Budgeted and Historical Expenditures by Expense Type**



Grey background indicates budgeted figures.

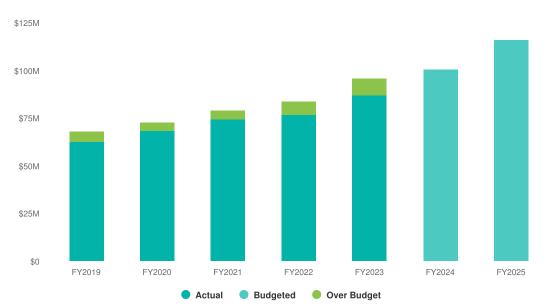
### <u>Positions</u> Budget Process: 1 - Library Associate II

Transfers - Increase is primarily due to the planned and future funding of various capital projects in the Library Expansion Fund, as included in the FY 2025 Capital Improvement program.

# **Revenues Summary**

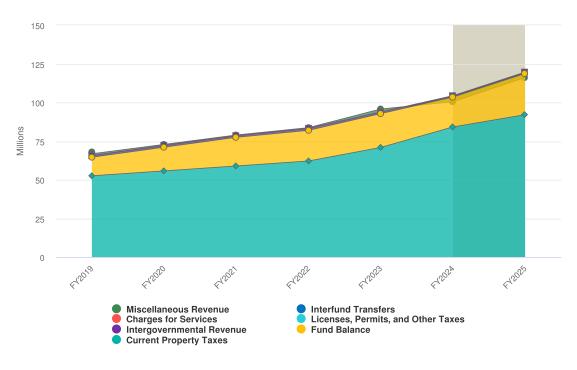


### **County Library Proposed and Historical Budget vs. Actual**



## **Revenues by Source**

### **Budgeted and Historical 2025 Revenues by Source**



Grey background indicates budgeted figures.

Charges for Services - Increase is primarily due to the addition of 3 public copiers at the South Bay, Pahokee, and Tequesta branch libraries.

Fund Balance - Increase is primarily due to higher than anticipated FY 2023 revenues coupled with lower than anticipated FY 2023 expenses.

	PERFORMANCE MEASUREMENTS	Actual FY 2022	Actual <u>FY 2023</u>	Target <u>FY 2024</u>	Target <u>FY 2025</u>
گ	Adult activities and events attendance <sup>1</sup>	30,262	54,256	31,775	59,682
	Adult literacy instructional hours <sup>2</sup>	7,120	9,397	7,832	9,867
	Information/research transactions handled <sup>3</sup>	821,663	885,968	821,663	894,828
	New Library card holders <sup>4</sup>	29,722	35,112	31,208	35,814
	Story time/multimedia class attendance <sup>5</sup>	83,371	134,769	87,540	141,507
	Summer Reading Program registrations <sup>6</sup>	8,406	9,318	9,247	9,784
	Electronic content loaned <sup>7</sup>	2,333,629	2,676,740	2,473,647	2,810,577
	Website visits <sup>8</sup>	6,783,216	6,842,019	7,122,377	6,978,859
	Library visits <sup>9</sup>	2,150,283	2,721,422	2,171,786	2,748,636
	Physical items loaned <sup>10</sup>	5,497,105	5,793,418	5,662,018	6,083,089
	Public PC sessions 11	309,799	386,886	312,897	394,624
$\bigcirc$	Meals and snacks <sup>12</sup>	22,013	19,586	24,214	21,545

### **Comments**

- 1. Targets for FY24 and FY25 are to increase by 10% of actuals from previous respective fiscal years.
- 2. Targets for FY24 and FY25 are to increase by 5% of actuals from previous respective fiscal years.
- 3. Targets for FY24 was to maintain the same number of transactions as in FY22 based on projected staffing capacity. Based on higher actuals in FY23 that what was projected, FY25 target was to increase by 1% of actuals from previous respective fiscal years.
- 4. Targets for FY24 was to increase by 5% from FY22 and FY25 target was to increase by 2% of actuals from FY23 based on projected staffing capacity.
- 5. Targets for FY24 and FY25 are to increase by 5% of actuals from previous respective fiscal years.
- 6. Targets for FY24 was to increase by 10% from FY22 and FY25 target was to increase by 5% of actuals from FY23 based on projected staffing and funding capacity.
- 7. Targets for FY24 was to increase by 6% from FY22 and FY25 target was to increase by 5% of actuals from FY23 based on projected funding capacity.
- 8. Targets for FY24 was to increase by 5% from FY22 and FY25 target was to increase by 2% of actuals from FY23 based on projected online customer interaction.
- 9. Targets for FY24 and FY25 are to increase by 1% of actuals from previous respective fiscal years.
- 10. Targets for FY24 was to increase by 3% from FY22 and FY25 target was to increase by 5% of actuals from FY23 based on projected staffing and funding capacity.
- 11. Targets for FY24 was to increase by 1% from FY22 and FY25 target was to increase by 2% of actuals from FY23 based on projected staffing and funding capacity.
- 12. Targets for FY24 and FY25 are to increase by 10% of actuals from previous respective fiscal years.

# **County Cooperative Extension**

**Ronald Rice** 

Director

#### **Mission Statement**

To deliver research-based education from the University of Florida (UF)/Institute of Food and Agricultural Sciences (IFAS) and similarly trusted institutions to Palm Beach County citizens, organizations, and businesses engaged in agriculture, horticulture, human sciences, and youth development. Educational outreach efforts emphasize practical and impactful solutions that improve the quality of life for residents, families, and communities; protect water resources and environmental systems; and enhance the competitiveness of agriculture in Palm Beach County (PBC).

#### Department Overview

The department is comprised of the following divisions: Agriculture, Agriculture Economic Development, Family & Consumer Sciences, 4-H Youth Development, Environmental Horticulture, and Mounts Botanical Garden (MBG).

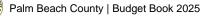
Learn more by visiting: Cooperative Extension 🗹

# FY 2024 Highlights & Accomplishments

- Series-basd Expanded Food and Nutrition Education Program classes reached 1,074 program families; 98% of program graduates showed improved diet quality indicators, 72% increased their physical activity, 70% adopted reccommended food safety practices, 94% improved food resource management practices, and 55% indicated they feel more food secure.
- Trained adult 4-H mentors and "Teens as Teachers" volunteered over 8,000 hours towards positive youth development activities. The 21 day chicken embryology program was expanded to 34 schools, reaching over 27,000 students with this unique 4-H Science, Technology, Engineering, and Mathematics (STEM) education.
- Science-based training for pesticide/fertilizer applicators, professional landscapers, farm safety managers, and farmworkers delivered 1,967 continuing education units required for job-related state-mandated license renewals. There were 3,326 agricultural clients trained.

## FY 2025 Emerging Issues

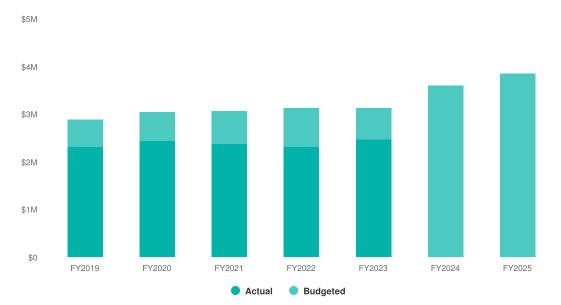
- Working with a national firm, MBG developed a Five-Year Strategic Plan with input from the community, stakeholders, traditional partners, staff, and volunteers. The Plan will "inform" the design of the final MBG Master Plan. The MBG "brand" is to be refreshed, which includes a new website design that is currently in progress.
- Collaborating with the PBC School District, MBG will host over 12,000 third graders (and over 200 teachers) to receive horticulture STEM education as part of the *Let's All Go to The Garden!* program. In January 2025, MBG welcomes the return of the Sacred Arts Tour for six days of special events and experiences with Tibetan monks.
- The 2024 reporting of salmonella illnesses across the USA was partially linked to cucumbers grown in Palm Beach County. The precise source of the salmonella strains is not proven, but the Food and Drug Administration (FDA) suspects contaminated canal water at several local farms (although these farms do not apply overhead irrigation using canal water). Nonetheless, heightened scrutiny from the FDA is anticipated, with possible regulations targeting how much farm canal waters are used and/or treated, with restrictive regulations possibly extending beyond Palm Beach County.



# **Expenditures Summary**

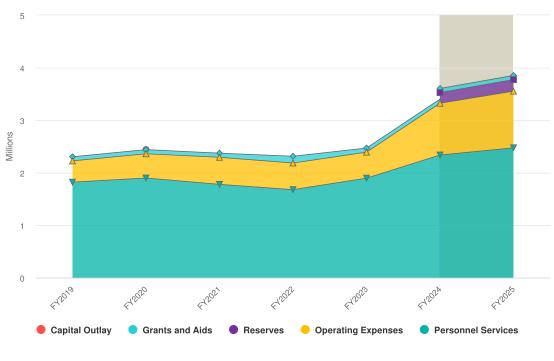


### County Cooperative Extension Proposed and Historical Budget vs. Actual



# **Expenditures by Expense Type**

**Budgeted and Historical Expenditures by Expense Type** 



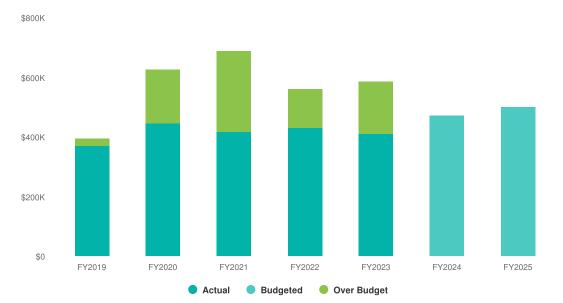
Grey background indicates budgeted figures.

Operating Expenses - Increase is primarily due to a one-time supplemental request to upgrade the MBG Auditorium Audio/Visual multimedia system in FY 2025.

### **Revenues Summary**

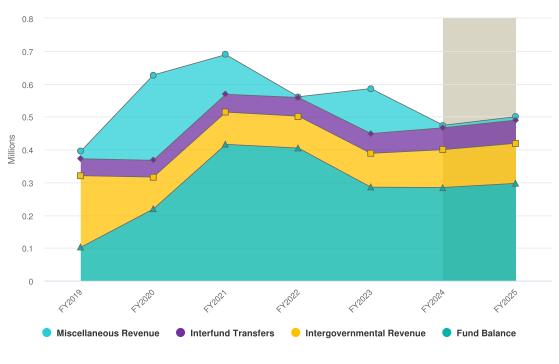


### County Cooperative Extension Proposed and Historical Budget vs. Actual



## **Revenues by Source**

Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Miscellaneous Revenue - Increase is due to the projected interest rates for FY 2025.

## **Performance Measurements**

	PERFORMANCE MEASUREMENTS	Actual <u>FY 2022</u>	Actual <u>FY 2023</u>	Target <u>FY 2024</u>	Target <u>FY 2025</u>
(S)	Gross non-grant revenue enhancement generated by the Mounts Botanical Garden <sup>1</sup>	1,540,830	1,462,152	1,020,000	1,020,000
	Number of 4-H adult/youth volunteer hours <sup>2</sup>	7,856	9,570	6,000	6,000
	Number of people attending educational programs at Mounts Botanical Garden <sup>3</sup>	6,818	6,892	5,400	5,400
	Number of people visiting Mounts Botanical Garden <sup>4</sup>	98,912	75,578	36,000	36,000
	Number of students reached by 4-H STEM- related school enrichment educational programs <sup>5</sup>	24,209	34,060	7,200	7,200
	Number of youth participating in 4-H youth development activities	2,921	5,218	3,600	3,600
82	Number of clients receiving education in recommended practices and new technologies (agriculture, nurseries, landscaping)	1,661	2,206	2,040	2,040
	Number of discipline-specific CEU's delivered to clientele <sup>6</sup>	1,784	2,597	1,680	1,680
	Volunteer hours (Master Gardeners) contributed <sup>7</sup>	14,369	16,041	4,560	4,560
$\bigcirc$	Number of people receiving safety trainings (agriculture, nurseries, landscaping)	1,748	1,769	1,440	1,440
	Number of people receiving science-based nutrition education	24,247	22,358	30,000	30,000

### **Comments**

- 1. Targets are based on projections of visitors and staff capacity to generate revenue.
- 2. Although FY22 and FY23 actuals are higher than FY24 and FY25 targets, these targets were adjusted to be more aligned with post pandemic recovery efforts. Previous to the pandemic, actuals were on average of 14,000 hours and then decreased to approximately 2,500 hours during the pandemic. FY24 and FY25 will be adjusted according to updated information upon completion of FY24.
- 3. Staffing limitations will impact FY24 and FY25 targets due to non-profit Friends of MBG financial difficulties, and the continued vacancy of the Education/Outreach Manager position.
- 4. Large visitor spikes in FY22 are correlated with the 5-month Lego exhibit (Jan-May 2022) as well as the popular Dec 2021 Holiday of Lights family event. Decrease of visitors in FY23 were due to decrease in events, such as the Holiday of Lights. FY24 and FY25 targets are projected based on scheduled events to be held throughout those years.
- 5. Due to increase in student participation in FY22 and FY23, targets for FY24 and FY25 will be adjusted accordingly.
- FY23 CEU delivery (2,597 CEUs) was greater than FY22 (1,784 CEUs), a reflection of filling extension agent vacancies, and new agents getting programs organized. FY24 and FY25 targets will be adjusted accordingly.
- 7. FY22 and FY23 actuals are similar to those prior to the Covid-19 pandemic. Targets for FY24 and FY25 will be adjusted to be more in line with current staffing capacities.

# **Engineering and Public Works**

#### David L. Ricks, P.E.

County Engineer

#### **Mission Statement**

Ensuring Palm Beach County residents enjoy safe, efficient, and reliable infrastructure.

#### **Department Overview**

The department is comprised of the following divisions: Administrative Services, Construction Coordination, Land Development, Road and Bridge, Roadway Production, Survey, Streetscape Section, and Traffic.

Learn more by visiting: Engineering and Public Works

## FY 2024 Highlights & Accomplishments

- Received and responded to over 7,600 citizen inquiries, concerns, and requests for service.
- 258 active Roadway Production projects in progress.
- Added about 31,800 linear feet of designated bike lanes on resurfaced roads.

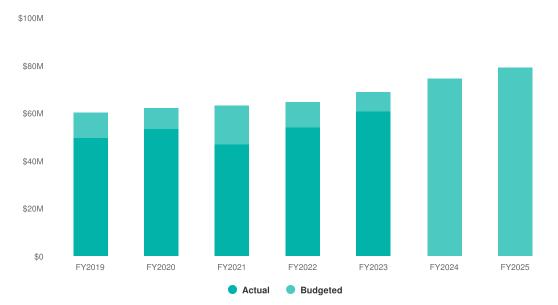
## FY 2025 Emerging Issues

- Continue the installation of Bascule Bridge safety security camera system, signage, and sidewalk markings.
- Additional major utility conflicts will justify increased use of Ground Penetrating Radar (GPR) for utility locations on all major projects. GPR is currently being used on two projects with plans in progress to use it on two additional projects.
- Tight labor market coupled with difficulty recruiting and retaining qualified workforce at all levels within the organization.

# **Expenditures Summary**

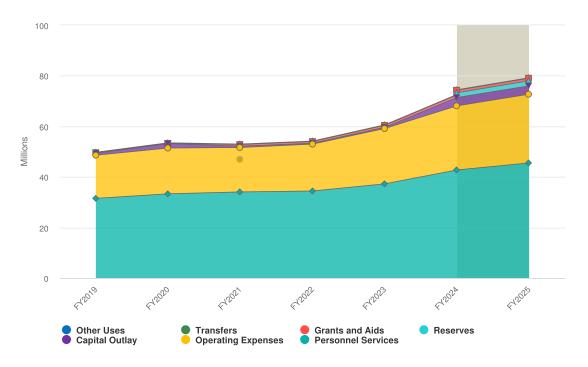


### Engineering and Public Works Proposed and Historical Budget vs. Actual



# **Expenditures by Expense Type**

### Budgeted and Historical Expenditures by Expense Type

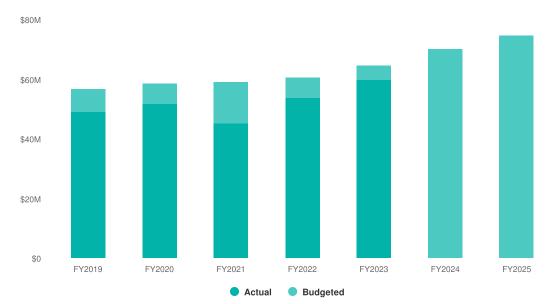


Grey background indicates budgeted figures.

### **Revenues Summary**

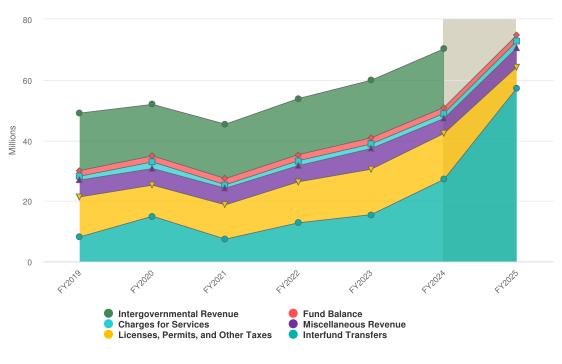


Engineering and Public Works Proposed and Historical Budget vs. Actual



## **Revenues by Source**

## **Budgeted and Historical 2025 Revenues by Source**



Grey background indicates budgeted figures.

Charges for Services - Increase is primarily due to a projected increase in Road Section interdepartmental charges for services.

Intergovernmental Revenue - Decrease is due to the reassignment of Constitutional Gas Taxes and the County Fuel Tax to the Five Year Road Program. This also resulted in an increase to Miscellaneous Revenue due to lower statutory reserves and an increase in Interfund Transfers to fund operations.

Licenses, Permits, and Other Taxes - Decrease is due to the reassignment of Local Option Gas Taxes to the Five Year Road Program. This also resulted in an increase to Miscellaneous Revenue due to lower statutory reserves and an increase in Interfund Transfers to fund operations.

# **Performance Measurements**

	PERFORMANCE MEASUREMENTS	Actual <u>FY 2022</u>	Actual FY 2023	Target <u>FY 2024</u>	Target <u>FY 2025</u>
	Days to generate first comments letters for utility permit applications	46.87	43.07	60	50
	Number of corridor retiming projects conducted	9	13	8	8
	Percentage of the design contracts awarded within 10 months of consultant selection	97.5	94.25	95	95
	Drainage pipes cleaned in linear feet [Vactor - NPDES Maintenance Support Activity] <sup>1</sup>	36,425	81,090	216,000	216,000
$\bigcirc$	Number of all federally-mandated annual bridge inspections completed <sup>2</sup>	108	100	65	65

## **Comments**

1. Currently there are 2 vactors for the entire County. The division continues to work diligently with the resources available while pursuing additional equipment necessary to increase actuals.

2. Targets are established by Federal mandates (minimum of 65 inspections per year). Department exceeds minimum requirements.

# **Environmental Resources Management**

## Deborah Drum

Director

#### **Mission Statement**

To establish, maintain, and implement programs for the protection, preservation, and enhancement of the land and water resources of Palm Beach County.

#### **Department Overview**

The department is comprised of the following divisions: Environmental Enhancement and Restoration, Mosquito Control, Natural Resources Stewardship, Resources Protection, and Business Operations and Community Outreach.

Learn more by visiting: Environmental Resources Management 🗹

# FY 2024 Highlights & Accomplishments

- Expanded and refined an in-house resistance and efficacy-testing regime to better gauge the results of ground and aerial adulticiding and larviciding, as a routine component of the Divisions mosquito control program.
- Facilitated the acquisition of 22 parcels comprising 60.47 acres of environmentally sensitive lands within the Palm Beach Heights area of Palm Beach County. This acreage represents the most environmentally sensitive lands acquired by the County in more than a decade. The \$1.87M cost was covered using American Rescue Plan Act replacement funds.
- The Office of Internal Audit conducted an audit of Environmental Resources Management's construction contracting process and procedures and issued a "no findings" letter supportive of existing practices.

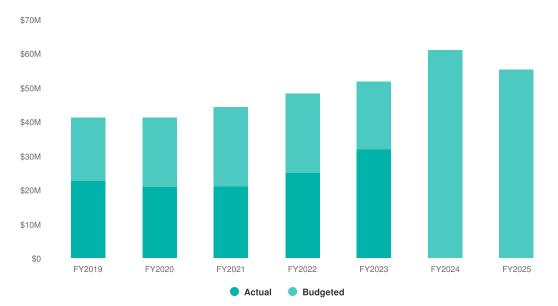
# FY 2025 Emerging Issues

- Anticipating the issuance of the Cycle Five National Pollutant Discharge Elimination System permit from the Florida Department of Environmental Protection (FDEP) which will allow the County to discharge stormwater from its stormwater collection systems into receiving water owned by the state and/or federal government.
- Emerging federal consultations on listed species have added to existing regulatory challenges resulting in extremely lengthy permit reviews which negatively impact construction schedules and grant funding opportunities.
- Threats to the Artificial Reef Program due to a limitation in the number of contractors doing reef deployment work and a lack of working waterfront properties in Palm Beach County.

# **Expenditures Summary**

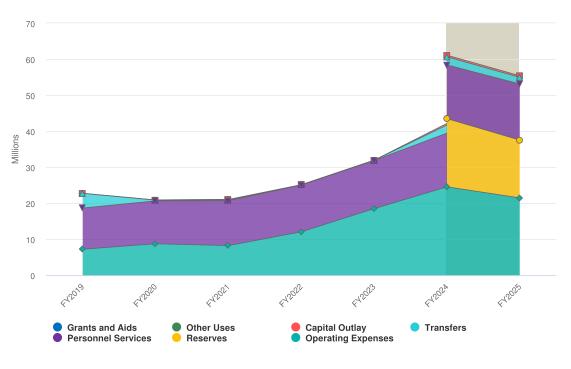


### Environmental Resources Management Proposed and Historical Budget vs. Actual



# **Expenditures by Expense Type**

**Budgeted and Historical Expenditures by Expense Type** 



Grey background indicates budgeted figures.

#### <u>Positions</u> Budget Process: 1 - Contract Management Specialist

Operating Expenses - Decrease is primarily related to the spending down of project budgets in the FDEP Lake Worth Lagoon Fund and Manatee Protection Fund.

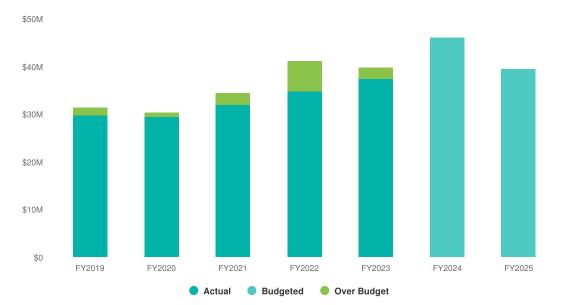
Transfers - Decrease is due to a transfer from the Natural Areas Fund to the Environmental Resource Capital Projects Fund due to the substantial completion of several projects.

Reserves - Decrease is primarily due to funding operating expenditures in the Natural Areas Fund. Reserves in the amount of \$5,385,788 must be maintained pending resolution of State Road 7 Litigation.

# **Revenues Summary**

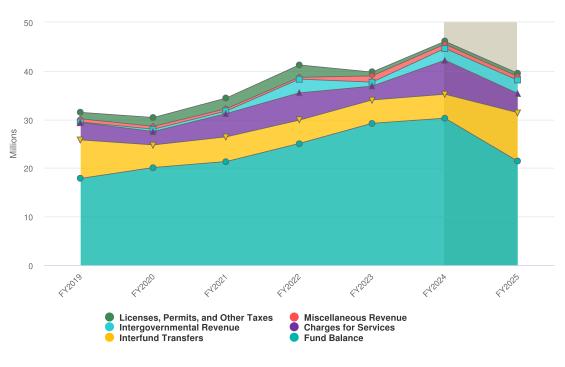


**Environmental Resources Management Proposed and Historical Budget vs. Actual** 



## **Revenues by Source**

**Budgeted and Historical 2025 Revenues by Source** 



Grey background indicates budgeted figures.

Charges for Services - Decrease is primarily due to payment from the Florida Inland Navigation District to the County for removal of spoil material from the Dredge. The budget has been significantly reduced for FY 2025.

Intergovernmental Revenue - Increase is primarily due to grant awards approved for Estuarine projects and Loxahatchee River Preservation Initiatives.

Interfund Transfers - Increase is due to a supplemental funding request to buyout an interlocal agreement between the County and the Solid Waste Authority (SWA) in lieu of delivering 2.2 million cubic yards of acceptable fill material owed to the SWA.

Fund Balance - Decrease is primarily due to spending down of funds in the Natural Areas and Manatee Protection Programs.

# **Performance Measurements**

	PERFORMANCE MEASUREMENTS	Actual FY 2022	Actual <u>FY 2023</u>	Target <u>FY 2024</u>	Target FY 2025
	Increased acreage in restored estuarine, and freshwater habitat projects. <sup>1</sup>	10.3	6.9	8.11	8.11
	Maintain 11-year moving average of >1M cubic yards of annual sand placement (Annual sand volume has no direct correlation to this measure).	1,400,000	1,533,000	1,000,000	1,000,000
	Number of acres treated for mosquitos in compliance with Florida Statutes <sup>2</sup>	561,053.57	485,154.09	700,000	700,000
	Percentage of biological and hydrological monitoring events conducted in compliance with regulatory, grant or Department policy requirements.	100	98.2	98	98
PI	Percentage of facilities inspected for compliance.	100	99.7	98	98
<b>711-</b> 7	Percentage of mosquito service requests completed in four business days or less	100	100	95	95
	Percentage of natural area acres where the overall level of invasive/exotic vegetation coverage is 1% or less.	99	98.6	98	98
	Percentage of natural area trails and firebreaks/accessways maintained to meet standards.	100	100	95	95
	Percentage of petroleum cleanup sites to receive a State issued completion order <sup>3</sup>	13.86	7.8	7	7
	Percentage of petroleum storage tank inspections in compliance with State regulations. <sup>4</sup>	83.65	89	75	75

#### **Comments**

- There were 6.90 acres of restoration competed in FY23. Projects are constructed over several years, therefore some areas within a project might not be completed and applied towards this metric even though some work has taken place.
- 2. Mosquito control treatment need is based on the occurrence of service and environmental factors, including rainfall, temperature, wind and service requests from Palm Beach County residents, as well as mosquito trap counts and the incidence of mosquito borne disease. These factors dictate that the response will not trend over time, but by the increase or decrease of those factors.
- 3. In FY22, approximately 13.9 % of the 137 contaminated sites in the task assignment received a State issued Completion Order. Loss of staff and difficulty in hiring qualified candidates resulted in only 139 of the 179 sites being managed of which 14 received a State issued Completion Order. However, the percentage is 10 when based on 139 managed sites. FY24 and FY25 targets are more in line with current staffing acapacities.
- 4. The Inland Protection Trust Fund (IPTF) is funded through revenue for the fuel entering the State. With the Covid pandemic, the amount of fuel received by the state was lessened, therefore creating a period of time where revenue was diminished, causing a reduction in the IPTF funding. It appears that FY22 and FY23 have resumed post-pandemic recovery measures that were put in place. Exceeded goal. Facilities currently not in compliance are working towards a return to compliance.

# **Facilities Development and Operations**

#### **Isami Ayala - Collazo** Director

#### **Mission Statement**

To strategically plan and deliver safe, efficient, cost effective, uninterrupted, quality services in building design and construction, building maintenance, systems operation, property management, electronic systems and security, and fleet management that provide lasting asset value, flexibility to allow continuous improvement, and facilitate the missions of the departments and governmental entities which occupy County-owned buildings.

#### **Department Overview**

The Facilities Development and Operations Department (FD&O) is responsible for siting, building, and operating the County's physical plants, major equipment, and electronics systems. This includes the buildings occupied by the Sheriff's Office and the 15th Judicial Circuit Court, as well as several other Constitutional Officers including the Property Appraiser, Supervisor of Elections, and the Tax Collector. More specifically, this includes the implementation of capital building and land improvement projects, the maintenance and operation of more than 800 occupied structures, and the countywide public safety radio system operations and maintenance.

Learn more by visiting: Facilites Development & Operations 🗹

# FY 2024 Highlights & Accomplishments

- Provided ongoing planning, design, construction, and/or administrative support services to a number of priority and high profile capital improvement projects including, but not limited to, 45<sup>th</sup> Street Complex/810 Datura Street Building Replacement, Animal Care and Control Renewal/Replacement, Canyon District Park and Branch Library, Central County Housing Resource Center, Prosperity Village Cottage Homes, Governmental Center Renewal/Replacement, Milani Park, South County Administrative Complex Master Plan/Redevelopment, Fire Stations 40, 49 and 92, PBSO Headquarters Renewal/Replacement, PBSO District 1 and Marine Unit, and the Supervisor of Elections Production Facility.
- Continued collaboration with the County's Information Systems Services department toward the expansion and enhancement of the eFDO enterprise application, which will provide the ability to manage, process, search and store project information, property information, facility use permits, as well as records for other routine and recurring functions of the department.
- Significantly enhanced the Palm Beach County security and safety program in response to recent changes in legislation, through the integration of new users of the County radio system, and delivery of new communications infrastructure and equipment.

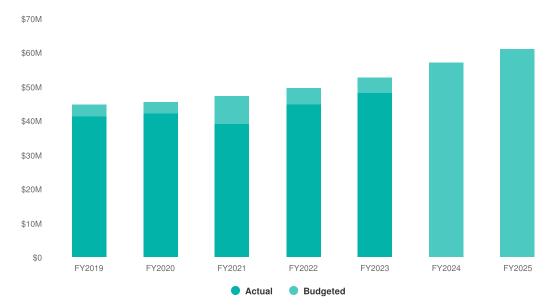
## FY 2025 Emerging Issues

- Recruitment and retention of professional and skilled staff remains a challenge, which coupled with the loss of institutional knowledge through retirements and attrition strains the efficiency and production capability of the department.
- Historically high cost of building materials and labor along with continued long lead times on select equipment are impacting all aspects of capital facility budgeting, scheduling, and management.
- The number and nature of unplanned priorities stemming from the combination of aging buildings, economic opportunities and community needs challenges the ability to meet expectations and timely completion of assignments.

# **Expenditures Summary**

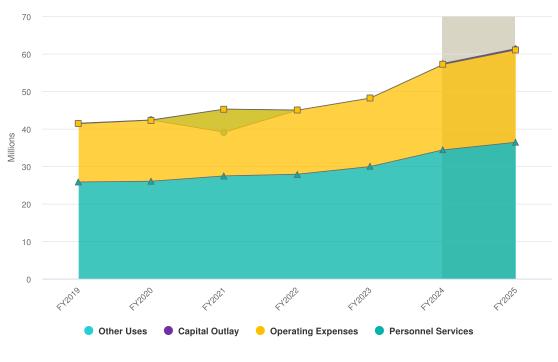


### Facilities Development and Operations Proposed and Historical Budget vs. Actual



# **Expenditures by Expense Type**

**Budgeted and Historical Expenditures by Expense Type** 



Grey background indicates budgeted figures.

#### <u>Positions</u>

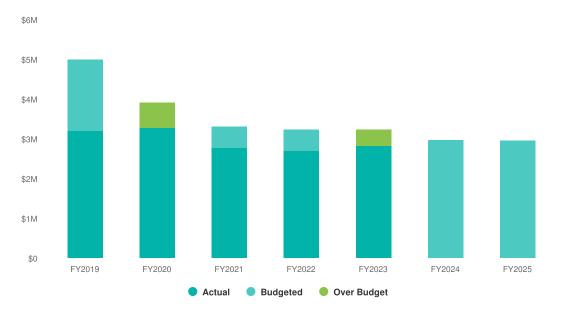
Budget Process: 1 - Senior Planner, 1 - Procurement Coordinator, 3 - Electronics Technician, 2- Contract Management Specialist, 2 - Senior Professional Engineer, 1 - Principal Professional Engineer, 1 - Administrative Assistant II

Capital Outlay - Increase is primarily due to one-time supplemental requests for 1/2 Ton Cargo Vans for the new Electronic Technician positions offset by vehicles and equipment delivered in FY 2024.

# **Revenues Summary**

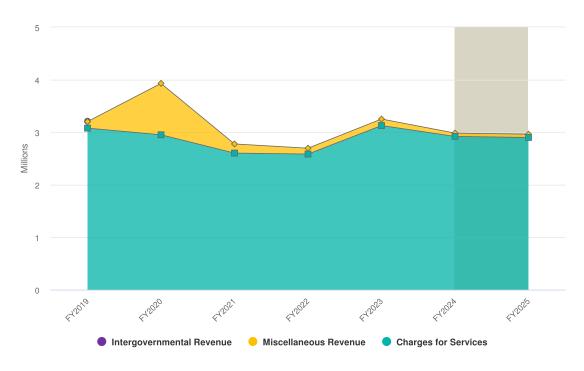


### Facilities Development and Operations Proposed and Historical Budget vs. Actual



## **Revenues by Source**

## Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

# **Performance Measures**

	PERFORMANCE MEASUREMENTS	Actual FY 2022	Actual FY 2023	Target <u>FY 2024</u>	Target FY 2025
	Average Number of Business Days per Month For CID to Review, Process and Forward Project Pay Applications to FDO Fiscal <sup>1</sup>	2.29	3	3	3
	Average Number of Business Days per Month to Have a Non-Emergency RFPA Evaluated and Assigned to a Project Manager <sup>2</sup>	9.71	11.67	7	7
	Average number of business days per month for Fiscal Staff to process construction-related invoices	1	1	2	2
	Average number of business days per month to complete Work Orders for corrective actions <sup>3</sup>	3.3	5.42	5	5
	Average number of business days to complete Public Record Requests closed per month	9.13	8.42	45	45
	Average number of business days to complete contracts, license agreements and/or PPM closed per quarter	85.33	79.76	150	150
	Average number of business days to process County Use Permits closed during month <sup>4</sup>	8.24	12.98	10	10
	Number of business hours per month where any FD&O managed building(s) or facility(s) countywide requires an operational accommodation to sustain business as a result of a FMD maintained building system <sup>5</sup>	0	3,054.18	1,920	1,920
	Percentage of all leases in current financial standing per month	96.55	90	95	95
	Percentage of all open Work Orders "closed" per month	49.78	48.03	50	50
	Percentage of good or excellent assessments on 50% of the overall maintained square footage <sup>6</sup>	70	58	70	70
	Percentage of orders processed per month by all Procurement Specialists within the expected 24-hrs turnaround time.	92.9	94.1	95	95
	Ratio of Preventative Maintenance hours to Corrective Maintenance work hours per month <sup>7</sup>	77.52	77.57	65	65
$\bigcirc$	Complete audit of judicial facilities to include card access, security protocols, and emergency response procedures. <sup>8</sup>	0	4	2	2
	Implement monthly successful testing of prohibited items with a goal of not less than 9	114	112	108	108

 per month/108 annually.

Increase the Average number of customer appointments handled by the ESS Access Section on a monthly basis.	205.33	210	250	250
Percentage of storage tank inspections completed per year without an Area of – Concern <sup>9</sup>	62.5	49.2	75	75

### <u>Comments</u>

- 1. An increase in workload in FY22, coupled with numerous employee vacancies and difficulty in hiring staff created a situation in which the review process for pay applications was lengthened. Staffing levels have returned to a more favorable level and we expect this measurement to fall in line with our goals as a result.
- 2. An increase in workload in FY22 and FY23, coupled with numerous employee vacancies and difficulty in hiring staff created a situation in which the non-emergency RFPA evaluation process was lengthened. Staffing levels have returned to a more favorable level and we expect this measurement to fall in line with our goals as a result.
- 3. An increase in workload, numerous employee vacancies, difficulty in hiring staff and the conversion to a new work order management system created a situation in which the process to complete corrective action Work Orders was lengthened. Staffing levels have returned to a more favorable level and we expect this measurement to fall in line with our goals as a result.
- 4. Due to the increasing volume of permit requests, it has become more difficult to meet this goal.
- 5. FY23 summer's excessive heat took its toll on our aging A/C units. Special funding is available, and steps are being taken to have the units replaced.
- 6. In FY23, multiple buildings have reached the age where significant attention is needed. The R&R budget was increased to address these issues.
- 7. Exceeded targets and goals for FY22 and FY23.
- 8. Audit of Judicial facilities to include card access, security protocols and emergency response procedures were not conducted in FY22 due to staffing issues. Department got back on track in FY23.
- 9. FY23 results reflect a combination of factors, including: 1) loss of legacy employees that previously performed routine inspections, 2) volume of work impeding inspections in advance of regulatory review, 3) new regulatory personnel that interpret rules and apply regulations different than has been historic practice, and 4) aging infrastructure. Efforts to improve future results will include training new employees (e.g. frequency of inspection, identification of concerns, corrective action) and contracting a vendor to perform recurring inspections and repairs.



#### Patrick Kennedy

Fire Rescue Administrator

#### **Mission Statement**

We are committed to providing safe and secure communities by mitigating all hazards through excellence in public service.

#### **Department Overview**

Palm Beach County Fire Rescue was created by County Ordinance in 1984 to provide fire, emergency medical services, advanced life support, and transport services to the unincorporated areas of the County, as well as 19 municipalities. The Department is primarily funded by Ad Valorem taxes through two Municipal Service Taxing Units (MSTUs).

Learn more by visiting: Fire Rescue 🗹

# FY 2024 Highlights & Accomplishments

- In November 2023, opened temporary Fire Station 49 located on the southwest corner of Lyons Road and Flavor Pict Road Extension, to serve the central area of the Agricultural Reserve. This station is currently staffed with a 3-person rescue.
- In January 2024, opened Station 40 located near Military Trail and White Feather Trail, to serve unincorporated areas west of Boynton Beach. This station is staffed with a 4-person engine and a 3-person rescue.
- Implemented the carrying of Whole Blood in Battalion 5 (Fire Station 57) and Battalion 7 (Fire Station 73), located in the southern part of the County and the Glades area respectively.

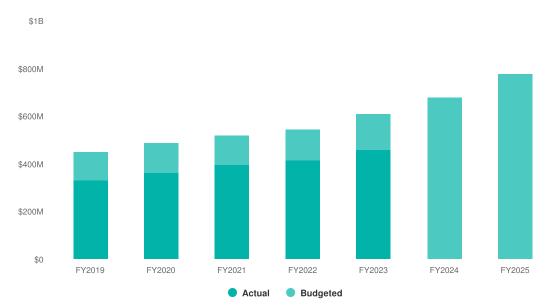
## FY 2025 Emerging Issues

- A significant number of Self Contained Breathing Apparatus (SCBA) cylinders are approaching their expiration dates. A project is underway to replace and upgrade these cylinders, ensuring compliance with safety regulations and maintaining operational readiness.
- The market is experiencing longer build times and rising costs for new vehicles, which impacts the planning and budgeting for fleet updates and replacements.
- As more agencies start their blood programs, the availability of blood for Palm Beach County Fire Rescue will face a reduction.

# **Expenditures Summary**

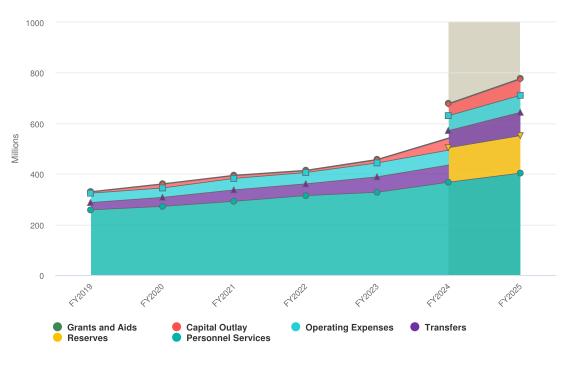


## Fire Rescue Proposed and Historical Budget vs. Actual



# **Expenditures by Expense Type**

## **Budgeted and Historical Expenditures by Expense Type**



Grey background indicates budgeted figures.

### <u>Positions</u>

Mid-Year: 27 - Firefighter

Budget Process: 9 - Firefighter, 3 - Battalion Chief, 3 - EMS Captain, 1 - District Chief, 2 - Fire Inspector I, 1 - Medical Social Worker, 1 - Community Paramedic, 6 - Communicator I, 1 - Accreditation Manager

Operating Expenses - Increase is primarily due to increased costs for materials and medical supplies, repair and maintenance of equipment, and a one-time supplemental request for 2.4M in safety supplies.

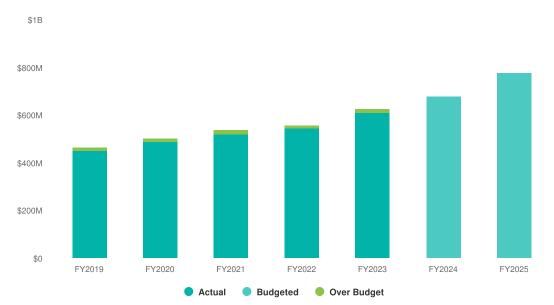
Capital Outlay - Increase is mainly due to the carryover of equipment and vehicles that were not delivered in FY 2024 and one-time supplemental requests for new capital equipment/apparatus.

Transfers - Increase is primarily due to the planned and future funding of various capital projects in the Fire Rescue Improvement Fund, as included in the FY 2025 Capital Improvement Program.

## **Revenues Summary**

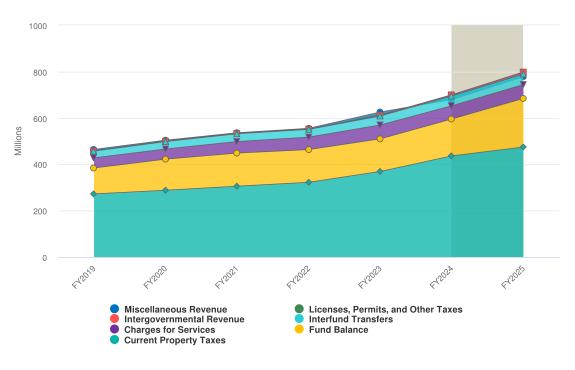


Fire Rescue Proposed and Historical Budget vs. Actual



## **Revenues by Source**

## **Budgeted and Historical 2025 Revenues by Source**



Grey background indicates budgeted figures.

Intergovernmental Revenue - Increase is primarily due to the FY 2022 Staffing for Adequate Fire and Emergency Response (SAFER) grant award.

Fund Balance - Increase is primarily due to higher than expected FY 2024 revenues coupled with lower than expected FY 2024 expenses.

# **Performance Measurements**

	PERFORMANCE MEASUREMENTS	Actual FY 2022	Actual <u>FY 2023</u>	Target <u>FY 2024</u>	Target <u>FY 2025</u>
	Average total response time for all of Fire Rescue's service area <sup>1</sup>	6.88	6.84	7	7
	First Due FAA Time Trials within 2:45 <sup>2</sup>			95	100
	Percentage of all emergencies dispatched achieving a turnout time of one minute and 30 seconds (1:30) or less	93	99	90	90
	Percentage of available first due units to respond to an emergency call within their station zone	91	91	90	90
	Percentage of emergency dispatched calls handled within one (1:00) minute or less <sup>3</sup>	85	87	90	90
	Percentage of fleet preventative maintenance compliance inspections/service of emergency apparatus completed per NFPA 1910 standards. <sup>4</sup>	85	86.47	95	95
	Second due FAA Time Trials within 3:45 <sup>5</sup>			100	100
	Telecommunication work orders completed within 30 days.	92	97	95	95

## **Comments**

- 1. Best practices require average response time below 7.5 minutes. PBCFR strives for 6.5 minute response time, which is below national average.
- 2. New Performance Measure created in FY 2024, therefore no prior history.
- 3. Dispatch handling time measures from the time an emergency call is received in PBCFR's dispatch center until a unit is dispatched to the call, which should be of 1:00min or less. Essential functions that are performed during this time answering the phone call, verifying the callers location, identifying the type of incident that is occurring and then sending the most appropriate, closest unit to the call. PBCFR is researching ways of how to improve upon this metric and hopes to achieve the target within the next year.
- 4. Fleet met and exceeded the min goal of 75% per PBCFR PM interval standards. The target goal of 95% was not met in FY22 or FY23 due to mileage reporting hardware malfunctions and insufficient labor resources. Efforts have been put in place to mitigate these issues.
- 5. New Performance Measure created in FY 2024, therefore no prior history.



## Isami Ayala-Collazo

Director

#### **Mission Statement**

Provide the highest quality of service in the most cost effective manner. Manage the equipment/vehicle policy fund, including specifications, assignment, funding, and disposal. Provide preventive and corrective maintenance services on vehicles and equipment. Purchase fuel and manage County fueling sites.

Learn more by visiting: Fleet Management 🗹

# FY 2024 Highlights & Accomplishments

- Continued ongoing collaboration with Information Systems Services (ISS) to upgrade the Fleet Information System to streamline automated functionalities, make work processes more efficient, and enhance time tracking capabilities and the availability of information.
- Upgraded above-ground fuel tanks with catwalks at the Southern Region Operations Center fuel site and replaced all single and double wall spill buckets at Belvedere Road fuel site.
- Recognized by the National Association of Fleet Administrators as one of the nation's 100 Best Public Fleets, ranking #10 overall, which is six positions higher from the previous year. This program was created to recognize top performing Fleets from across the country.

# FY 2025 Emerging Issues

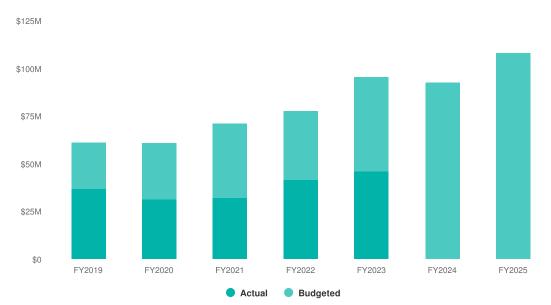
- Work to replace the Fuel Information System remains ongoing for the second year to ensure continuity of fuel operations. Logistics and feasibility issues continue to demand time and attention by Fleet, ISS, and a product vendor.
- As vehicle manufacturers are constantly working on innovations, new technology and improvements on safety and fuel economy among others, Fleet Management must continue to stay current with training and tools, in order to sustain efficiency, reliability, and responsiveness as an internal service provider.
- Supply chain issues affecting parts and vehicle delivery delays remain ongoing.



# **Expenditures Summary**

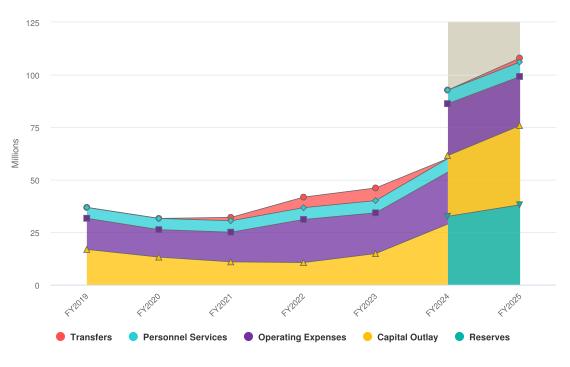


## Fleet Proposed and Historical Budget vs. Actual



# **Expenditures by Expense Type**

### **Budgeted and Historical Expenditures by Expense Type**



Grey background indicates budgeted figures.

#### <u>Positions</u> Budget Process: 2 - Fleet Service Assistant

Capital Outlay - Increase is primarily due to the carry forward for vehicles and equipment not received in FY 2024.

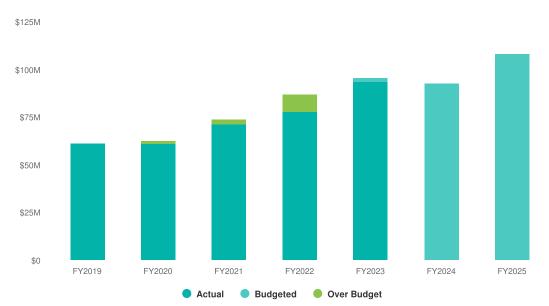
Transfers - Increase is primarily due to the planned funding of the Countywide Fleet Facility Renewal and Replacement Project in the Fleet Capital Projects Fund, as included in the FY 2025 Capital Improvement Program.

Reserves - Increase is primarily due to higher than anticipated interest earnings in FY 2024 coupled with the projected increase in interest earnings and Fleet Equipment Rentals in FY 2025.

# **Revenues Summary**

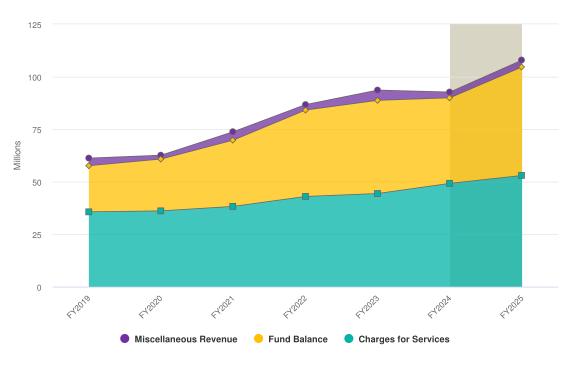


## Fleet Proposed and Historical Budget vs. Actual



## **Revenues by Source**

Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Miscellaneous Revenue - Increase is primarily due to projected interest rates in FY 2025.

Fund Balance - Increase is primarily due to the carry forward for vehicles and equipment not received in FY 2024.

# **Performance Measurements**

	PERFORMANCE MEASUREMENTS	Actual <u>FY 2022</u>	Actual FY 2023	Target <u>FY 2024</u>	Target FY 2025
	Average age of fleet program vehicles.	3.8	4.2	5	5
	Average vehicle downtime days <sup>1</sup>	6.7	8.5	6.5	6.5
	Percentage of Fleet available for county use, which encompasses asset downtime, scheduled vs. unscheduled repairs, PM compliance, parts availability, fleet age and condition	91.5	90.8	90	90
	Percentage of actual labor hours spent versus technician logged hours (technician productivity) <sup>2</sup>	107.25	109	110	110
	Percentage of all service survey responses returned as being satisfied	98.3	100	95	95
	Percentage of all work performed as scheduled repairs vs unscheduled.	75.7	75.1	75	75

## **Comments**

1. In FY23, there was a shortage of technicians and supply chain issues that affected parts and vehicle delivery delays, delaying work completion.

2. Completion of repair/maintenance in less time than is national industry standard will result in exceedance of 100%.

# **Housing and Economic Development**

#### Jonathan B. Brown

Director

#### **Mission Statement**

Changing lives and transforming neighborhoods into balanced communities.

#### **Department Overview**

The department is comprised of the following divisions: Contract Development and Quality Control; Finance & Administrative Services (FAS); Capital Improvements, Real Estate, and Inspection Services; Mortgage and Housing Investments (MHI); Business and Economic Development; and Strategic Planning and Operations.

Learn more by visiting: Housing and Economic Development 🗹

# FY 2024 Highlights & Accomplishments

- Awarded \$18.96M for the production and preservation of 526 affordable and workforce housing units.
- Assisted in the creation/retention of 4,281 jobs through the Department of Housing and Economic Development's business programs and partnerships.
- Assisted eight public facilities and infrastructure improvements serving 59,855 county residents.

## FY 2025 Emerging Issues

- Unanticipated cost increases during the development phase of housing construction projects are creating additional funding demands to complete projects.
- Continued increases in insurance premiums required of homeowners and rental property owners alike are pushing housing prices even further from affordability.
- Challenges recruiting new personnel and filling open job positions.

# **Expenditures Summary**

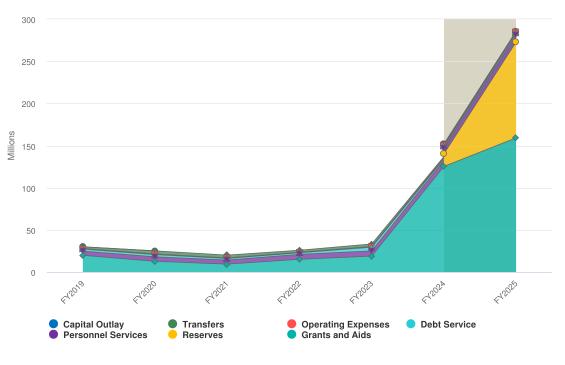


## Housing and Economic Development Proposed and Historical Budget vs. Actual



# **Expenditures by Expense Type**

### **Budgeted and Historical Expenditures by Expense Type**



Grey background indicates budgeted figures.

#### <u>Positions</u>

Mid Year: 1 - Financial Analyst I, 2 - Project Manager, 1 - Housing Program Coordinator, 1 - Manager of Affordable Housing Budget Process: 1 - Financial Analyst I

Debt Service - Increase is primarily due to the cost of issuance of the General Obligation Bonds in the Housing Bond Program Fund approved by the Board of County Commissioners on June 4, 2024.

Grants and Aids – Increase is primarily due to grant carry forwards and anticipated grant awards in the Affordable Housing Trust Fund and the Home Investment Partnership Act Fund along with \$15M in Ad Valorem Funding for the Housing Initiative Fund.

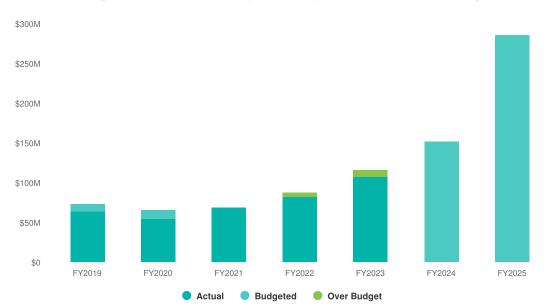
Transfers - Decrease is primarily due to terminated contracts in the Economic Development Incentive Fund in FY 2024.

Reserves – Increase is primarily due to carry forwards in the Affordable Housing Trust Fund and reserves bond proceeds in the Housing Bond Program Fund.

# **Revenues Summary**

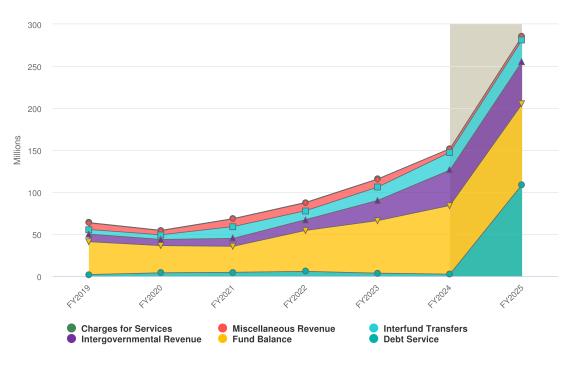


### Housing and Economic Development Proposed and Historical Budget vs. Actual



## **Revenues by Source**

### **Budgeted and Historical 2025 Revenues by Source**



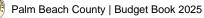
Grey background indicates budgeted figures.

Debt Service - Increase is primarily due to the funding approval agreement in the Economic Development Fund for the HUD Section 108 Loan Guarantee Program and the General Obligation Bonds proceeds in the Housing Bond Program Fund approved by the Board of County Commissioners on June 4, 2024.

Intergovernmental Revenue - Increase is primarily due to grant carry forwards and anticipated grant awards for the Affordable Housing Trust Fund and the Home Investment Partnership Act Fund.

Interfund Transfers - Increase is primarily due to a \$3M transfer of Ad Valorem funding to the Economic Development Fund for DeMucking.

Fund Balance - Increase is primarily due to carry forward of grant awards and carry forward of Ad Valorem funding in the Housing Initiative Fund.



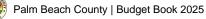
	PERFORMANCE MEASUREMENTS	Actual <u>FY 2022</u>	Actual FY 2023	Target <u>FY 2024</u>	Target FY 2025
	Number of businesses assisted (all programs).		876	700	700
	Number of collaborative projects with other County departments, municipalities, public agencies, and private entities.	21	24	20	20
<u>٩</u>	Number of new jobs committed (all programs) <sup>2</sup>	2,358	2,694	1,500	1,500
	Number of retained jobs committed (all programs) $^3$	2,003	1,695	1,500	1,500
	Number of homeless and at-risk persons provided with services funded by HED. <sup>4</sup>		1,899	2,950	2,950
	Number of homeowners provided with mortgage assistance / foreclosure prevention. <sup>5</sup>	43	26	225	225
	Number of multi family housing units constructed with HED funding assistance. <sup>6</sup>	11	184	224	224
	Number of persons provided with social services funded by HED <sup>7</sup>	4,368	5,636	4,000	4,000
	Number of purchase assistance home acquisitions closed (SHIP / HOME / WHP). <sup>8</sup>	20	135	100	100
	Number of single family housing units constructed with HED funding assistance. <sup>9</sup>	10	5	4	4
	Number of single family housing units rehabilitated with HED funding assistance. <sup>10</sup>		28	24	24
	Number of inspections and site visits completed 11		446	100	100
	Total number of beneficiaries served by completed capital improvements projects <sup>12</sup>		70,369	45,000	45,000

# **Performance Measurements**

#### **Comments**

- 1. This metric was created in FY22 and does not have a base output at this time. Target for FY23 was estimated based on staff capacity.
- New jobs committed via new County-issued bonds previously approved. New jobs created by partner agencies as part of their contractual obligation. Partner agencies are: BBIC, BLF/CEO, FARDA, FAU Tech Runway, TED Center, and BDB. Based on upward trajectories, Targets for FY24 and FY25 will be adjusted accordingly.
- 3. Retained jobs committed via new County-issued bonds approved during the third quarter (based on the closing date). Retained jobs committed by partner agencies as part of their contractual obligation. Partner agencies are: BBIC and BDB. The Covid-19 Pandemic made significant negative impacts on this metric in FY20. As post-pandemic recovery takes place, Targets for FY22 and FY23 will be adjusted accordingly.
- 4. This metric was created in FY22 and does not have a base output at this time. Target for FY23 was estimated based on staff capacity and projected funding availability. FY24 and FY25 targets will be adjusted as a baseline is established.

- 5. Additional funding sources made available through the Covid-19 Pandemic were diminished, therefore decreasing assistance funds. Targets for FY24 and FY25 were projected based on ideas of what future available funds might be.
- 6. In FY22, Flagler Station and Heron Estates Family were completed in Summer 2022. FY23 data saw an increase in projects completed.
- 7. Additional funding has provided for an increase in services. FY24 and FY25 Targets are projected based on ideas of future funding.
- 8. Decreased funding in FY22 made it difficult to provide the services intended. FY23 saw an increase as funding was replenished.
- 9. In FY22, targets and goals were established with projected funds available. In FY23, 5 units were constructed. New targets continue to be lower based on projected available funding for future fiscal years.
- 10. This metric was created in FY22 and does not have a base output at this time. Target for FY23 was estimated based on staff capacity and projected funding availability. FY24 and FY25 targets will be adjusted as a baseline is established.
- 11. This metric was created in FY22 and does not have a base output at this time. Target for FY23 was estimated based on staff capacity and projected funding availability. FY24 and FY25 targets will be adjusted as a baseline is established.
- 12. This metric was created in FY22 and does not have a base output at this time. Target for FY23 was estimated based on staff capacity and projected funding availability. FY24 and FY25 targets will be adjusted as a baseline is established.



## **Human Resources**

### Wayne Condry

Director

#### **Mission Statement**

To enable County departments to meet their service delivery responsibilities by hiring the most qualified employees, retaining valued employees by ensuring effective leadership, ensuring competitive wages and benefits, ensuring effective labor/management relations, providing training and development opportunities, and offering a safe and discrimination-free environment.

#### **Department Overview**

The department is comprised of the following divisions: Compensation and Records, Employee Relations, Fair Employment Programs, Recruitment and Selection, and Training and Organizational Development (T&OD).

Learn more by visiting: Human Resources 🗹

# FY 2024 Highlights & Accomplishments

- Fair Employment Programs had over 3,500 employees attend Respectful Workplace training. In correlation, there has been a 15% decrease in Equal Employment Opportunity Commission charges within the last year.
- T&OD has doubled the number of professional development opportunities offered through Training and Employee Development to all Palm Beach County employees. Five Excellence in Supervision (EIS) programs and two Supervisors' Apprenticeship series programs are now offered each year. Thirteen additional closed professional development sessions targeted at specific departmental needs were delivered and/or managed. The EIS 2.0 program was designed, piloted, and executed. As a result of this rollout, over 650 supervisors, managers, and directors with direct reports attended one of the 20 EIS 2.0 two-day training sessions. In addition, seven EIS 2.0 Executive Overviews were provided to department and deputy leaders and two Crucial Conversations two-day training sessions were provided for leadership.
- To further a culture of workplace safety and civility, Human Resources released a new policy, "Bullying in the Workplace" CW-P-087. This is the most recent of actions establishing professional expectations in an effort to continue fostering a workplace culture of emotional and psychological safety for all. A new training to support a culture of safety and civility is forthcoming from HR called, "Safety and Civility in the Workplace."

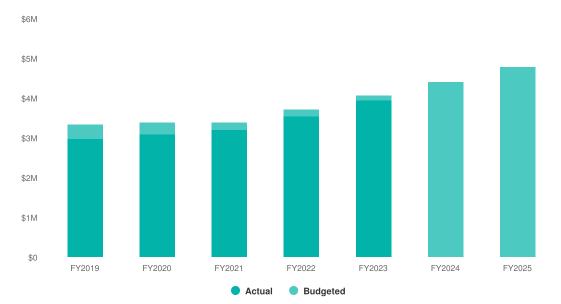
## FY 2025 Emerging Issues

- Human Resources, in conjunction with the Communications Workers of America Union, continues to experience challenges associated with the impact of Senate Bill (SB) 256. The SB affects employee organizations representing public employees.
- Recruiting difficulties continue due to the housing market and the high cost of living.
- Additional management and leadership training is needed. Increased staff is needed to meet the professional and organizational development needs of the County.

# **Expenditures Summary**

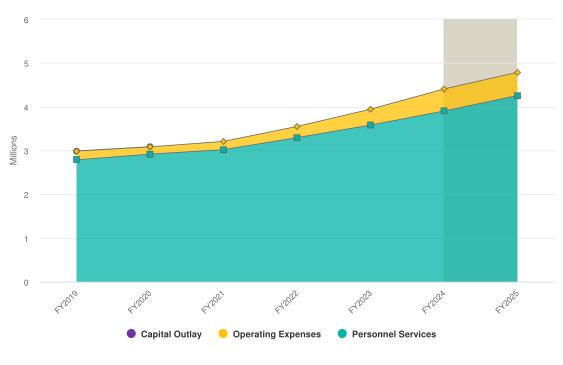


### Human Resources Proposed and Historical Budget vs. Actual



# **Expenditures by Expense Type**

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

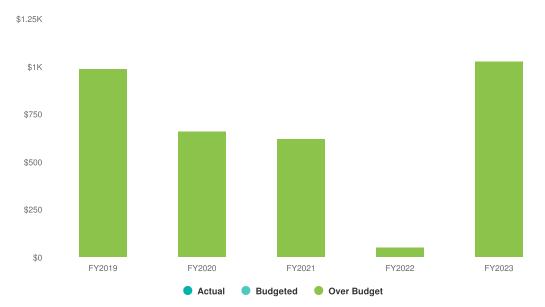
#### <u>Positions</u>

Mid Year: 1 - Human Resource Specialist IV transferred from the Office of Diversity, Equity, and Inclusion. Budget Process: 1 - Human Resources Specialist IV

# **Revenues Summary**

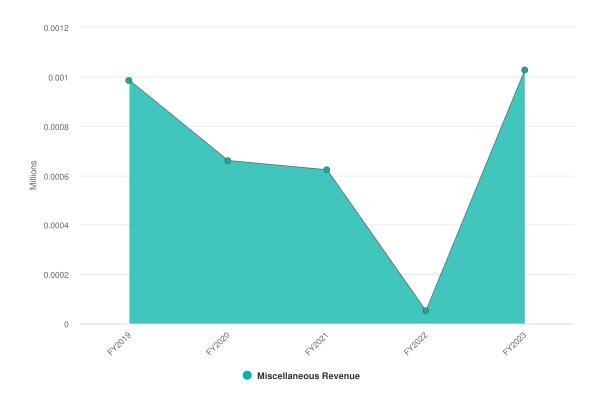


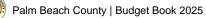
### Human Resources Proposed and Historical Budget vs. Actual



# **Revenues by Source**

Budgeted and Historical 2025 Revenues by Source





	PERFORMANCE MEASUREMENTS	Actual FY 2022	Actual FY 2023	Target <u>FY 2024</u>	Target FY 2025
	Average days to generate a referral list upon receipt of New Employee Requisition Form (NER)	24.15	24	23	23
	Average yearly rating of program satisfaction (rating 1 to 4, with 4 being the highest)	3.9	3.9	3.75	3.75
	Number of disciplinary actions reviewed/logged <sup>1</sup>	56	76		
~	Number of discrimination charges filed with external agencies <sup>2</sup>	7	7	35	35
a sub	Number of employment applications rated <sup>3</sup>	14,872	15,479	15,000	15,000
	Number of grievances filed by employees	32	25	64	64
	Number of internal complaints received	35	40	20	20
	Number of staff trained <sup>4</sup>	1,415	2,336	1,400	1,400
	Percentage of charges of discrimination responded to within 90 days	100	100	90	90
	Percentage of internal investigations completed within 90 days <sup>5</sup>	42	55	90	90

### Comments

- 1. Min/Max, Target, and Goal are not in department's control and are dependent upon other departments' needs. Figures are tracked for informational purposes only.
- 2. Data indicates when employees are content with internal processes, they are less likely to seek external relief.
- 3. The US continues to experience the lowest Unemployment Rate in 50 years, reducing the number of job applicants. FY22 number of applicants (applications rated) for PBC BCC jobs is significantly below projected goal. A crisis at the national and local levels, the US Federal Reserve Chair targeted the high level of open jobs, and acted to raise interest rates, in the Fed's effort to slow demand for workers and bring down the number of open jobs. There are now 2X- 4X the numbers of tasks performed to extend a job offer and onboard a new hire. Per Robert Half staffing there is a 10-20% increase in candidates 'ghosting' employers; thus, when a job is re-advertised, the process generates additional work for staff, although re-advertised applications are not counted again.
- 4. Changes to Training Programs were made which allowed for an increase in staff being trained. Targets for FY24 and FY25 will be updated to be more in line with these new changes.
- The federal and state laws permit us and the EEOC 180 days to complete internal investigations. External/EEOC complaints are also prioritized over internal complaints. The 90-day requirement is imposed by the County. FEP has placed several investigations on hold over the last couple year due to employee illness/unavailability. This subsequently resulted in a completion date of more than 90 days. Additionally, sexual harassment matters are prioritized over all other matters, which results in bumping cases more than 90 days out.



# **Information System Services**

#### **Archie Satchell**

Chief Information Officer

#### **Mission Statement**

To build and optimize the County's information technology (IT) infrastructure as a secure, reliable, and affordable resource for automating work processes, enabling management decision-making, and providing public access to County information and programs. Centralized oversight of technology resources will be established through enterprise policies, standards, strategic plans, and governance committees.

#### **Department Overview**

Information Systems Services (ISS) provides a broad range of IT services including: installation and maintenance of the County's fiber optic network; technical support for computing platforms such as UNIX and Windows servers, desktop computers, laptops, tablet PCs, printers, and smartphones; developing custom software applications for County agencies; maintaining an inventory of more than 350 in-house software applications; the enterprise email system and numerous commercial vendor packages; Oracle database administration; enterprise Geographic Information Systems; installation and maintenance of all landline, cellular telephones, and related equipment including voice over IP; video conferencing; IT project management; 24x7 Help Desk; user training; enterprise software licensing; and document imaging and scanning. In addition, ISS is responsible for back-up and recovery, security, and IT Resource Management for the procurement of IT-related goods and services.

Learn more by visiting: Information Systems Services 🗹

### FY 2024 Highlights & Accomplishments

- Embarked on a continuous expansion strategy, systematically increasing its infrastructure capacity to keep pace with growing business demands. This includes the ongoing upgrade of data centers, expansion of cloud resources, and enhancement of network infrastructure. As a result, the organization has maintained high performance and availability, seamlessly handling increases in data traffic and user load. This proactive approach ensures the County remains agile and scalable, supporting both current and future business needs while minimizing downtime and disruption.
- Implemented a multi-layered cybersecurity strategy, including advanced threat detection systems, regular security training for staff, and robust encryption protocols. These measures significantly reduced security incidents and enhanced compliance with industry standards.
- Implemented a continuous application modernization strategy, regularly updating in-house applications and off-theshelf software to leverage modern technologies and architectures. These ongoing upgrades have made the applications faster, allowed new features to be introduced more quickly, and improved the overall flexibility to better meet changing business needs.

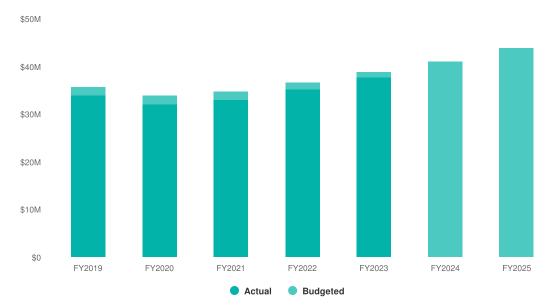
### FY 2025 Emerging Issues

- As cyber threats become more sophisticated, organizations are facing heightened risks from ransomware, phishing
  attacks, and other forms of cybercrime. These evolving threats require continuous updates to security protocols and
  increased investment in advanced threat detection and response systems to protect sensitive data and maintain
  business continuity. Additionally, as ISS anticipates growing adoption of generative artificial intelligence (AI) enabled
  products, including chat interfaces like ChatGPT, County cybersecurity teams will face mounting pressure to support this
  technology. They must also manage the expanding landscape of these tools, ensuring secure usage and addressing
  critical issues such as data security, intellectual property protection, and the prevention of misuse.
- With the growing adoption of hybrid IT environments that combine on-premises infrastructure with cloud services, managing and integrating these disparate systems has become increasingly complex. This complexity can lead to challenges in maintaining consistent performance, security, and compliance across both environments.
- The rapidly evolving technology landscape is creating a significant skills gap, making it difficult for IT organizations to find and retain qualified professionals with expertise in emerging technologies such as AI, machine learning, and advanced cybersecurity. This shortage can hinder innovation and operational efficiency, impacting the organization's ability to stay competitive.

# **Expenditures Summary**

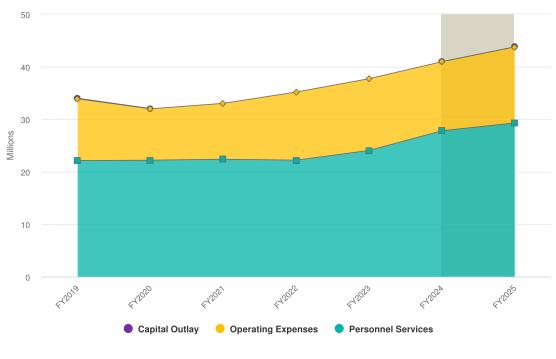


### Information System Services Proposed and Historical Budget vs. Actual



# **Expenditures by Expense Type**

Budgeted and Historical Expenditures by Expense Type



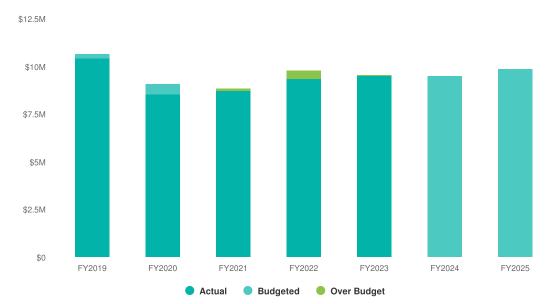
Grey background indicates budgeted figures.

Operating Expenses - Increase is primarily due to the rising costs for repair and maintenance of software and equipment.

# **Revenues Summary**

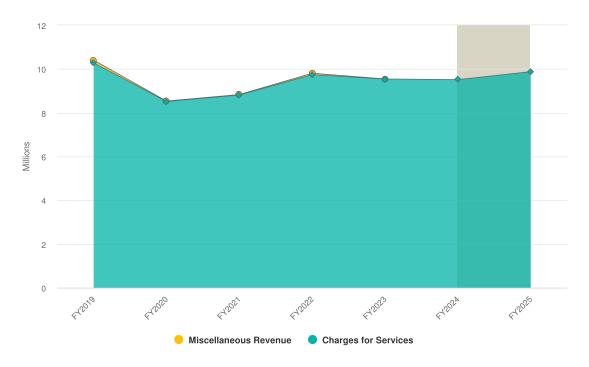


Information System Services Proposed and Historical Budget vs. Actual



### **Revenues by Source**

Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

### **Performance Measurements**

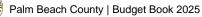
	PERFORMANCE MEASUREMENTS	Actual FY 2022	Actual <u>FY 2023</u>	Target <u>FY 2024</u>	Target <u>FY 2025</u>
	Customer satisfaction rating <sup>1</sup>	97.98	98.46	90	90
	Malicious emails blocked by Proofpoint - Total Percentage	96.71	97.24	95	95
	Percentage of Network availability	99.99	99.99	99.99	99.99
755	Percentage of Service Level Agreements (SLA) met for Initial Response	89.62	94.59	90	90
-40-5-	Percentage of Service Level Agreements (SLA) met for Restoration	88.76	92.26	90	90
	Percentage of help desk calls abandoned <sup>2</sup>	12.12	6.42	8	8
	Percentage of problem tickets resolved upon first intake <sup>3</sup>	10.67	18.43	15	15

### Comments

1. This metric continues to be a relevant indicator of the services we provide. There is value in being able to review historical data to interpret changes in satisfaction over time if needed.

2. Increase in call volume for FY22 was due to transitioning staff back to office work from remote working opportunities post covid-19 pandemic effects, thus leading to an increase in calls and ultimately abandoned calls. FY23 showcases improvements within this metric and closer to historic figures.

3. Staffing shortages in FY23 contributed to an increase in this metric.



# **Legislative Affairs**

Kasey L. Denny Director

#### **Mission Statement**

To assure the support of Palm Beach County's (PBC) objectives before the Florida Legislature and the United States Congress and to provide coordination and assistance to the thirteen-member Legislative Delegation, League of Cities, and other local agencies and associations.

#### **Department Overview**

The Legislative Affairs Office is responsible for preparing the Federal and State Legislative Program for consideration by the Board of County Commissioners (BCC) and advocating those priorities before the Executive Branch of United States Government, United States Congress, the Executive Branch of the State of Florida, and the Florida Legislature. The Legislative Affairs Office assists the Legislative Delegation of the County with matters such as guiding local bills through the legislative process and monitoring the status of proposed bills. Advocacy in Tallahassee for legislation includes meetings with legislators and staff, coordinating PBC activities, and testifying before legislative committees. The Legislative Affairs Office coordinates with the Florida Association of Counties and is active in the development of their statewide legislative agenda.

On federal issues, the Legislative Affairs Office routinely meets with congressional offices and federal agencies regarding County issues and actively works with the National Association of Counties to support and develop federal legislative priorities. Other services of the Legislative Affairs Office include coordinating the activities of contract lobbyists, providing grant writing assistance to County departments, scheduling periodic meetings with the Legislative Delegation and other outside agencies, and coordinating the County's Lobbyist Registration Programs.

Learn more by visiting: Legislative Affairs 🗹

### FY 2024 Highlights & Accomplishments

- Worked with PBC's Legislative Delegation to successfully secure funding in the state budget for BCC priorities including the C-51 reservoir, the restoration of historic facilities on Peanut Island, infrastructure improvements in Central PBC, the RESTORE Re-entry Program, the modernization of traffic signalization in downtown West Palm Beach, and seagrass restoration efforts in the Lake Worth Lagoon.
- Various bills reflecting BCC state legislative priorities were advocated for effectively including revisions to the Small County Outreach Program, changes to the Properly Assessed Clean Energy program, improvements to the Live Local Act, the exemption of county attorney's personal information from public record, rural economic development initiatives, and animal care and control related legislation. Also lobbied successfully to defeat multiple proposals including sovereign immunity cap increases, the repeal of all local business taxes, limitations on voter approved sales tax initiatives, and substantial changes to the tourist development tax.
- Successfully included five federal Community Project Funding items in FY 2025 House Appropriations bills.

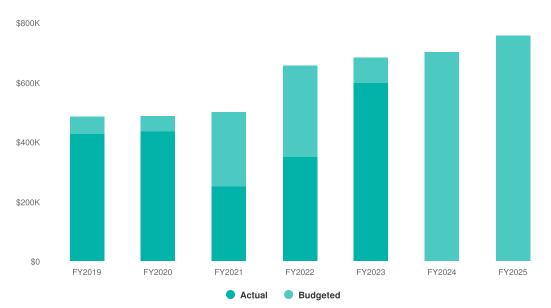
### FY 2025 Emerging Issues

- Continue to monitor and oppose efforts by the state legislature to preempt local government home rule authority, monitor further legislative efforts related to unsheltered residents sleeping on public property, and monitor attempts to change current law regarding the collection and remittance of mobility and impact fees by local governments.
- Continue to seek all state and federal appropriation and grant opportunities to leverage with local funding sources for key programs and projects throughout the County.
- Collaborate with federal delegation to ensure county priorities are included in reauthorizations of the Farm Bill and National Flood Insurance Program.

# **Expenditures Summary**

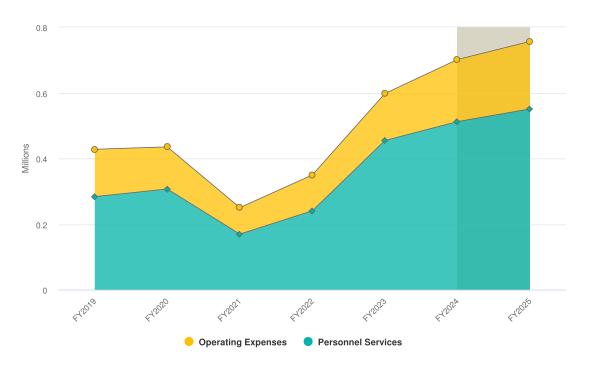


### Legislative Affairs Proposed and Historical Budget vs. Actual



# **Expenditures by Expense Type**

### Budgeted and Historical Expenditures by Expense Type

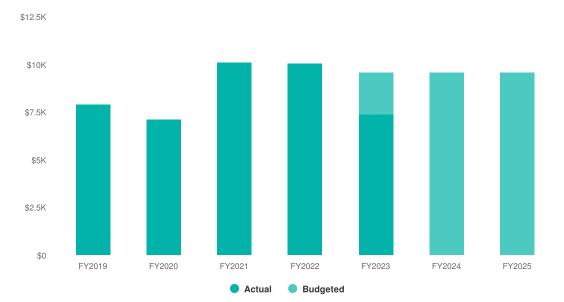


Grey background indicates budgeted figures.

### **Revenues Summary**

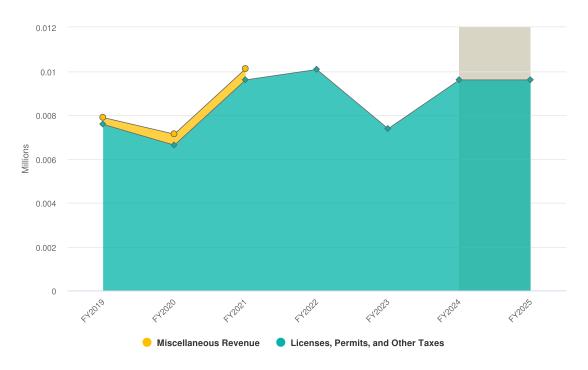


### Legislative Affairs Proposed and Historical Budget vs. Actual



# **Revenues by Source**

Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

### **Performance Measurements**

	PERFORMANCE MEASUREMENTS	Actual FY 2022	Actual FY 2023	Target <u>FY 2024</u>	Target <u>FY 2025</u>
	Amount of funding secured in the state budget for Palm Beach County (in Millions) <sup>1</sup>	1,070	1,100	65	65
	Conduct six public hearings, delegation meetings, workshops (only six meetings held per year) <sup>2</sup>	6	6	6	6
	Number of legislative conferences and NACo/FAC events attended by Legislative Affairs staff or other county staff as directed by Legislative Affairs (combined total)	12	10	10	10
	Number of meetings scheduled for Palm Beach County attendees. <sup>3</sup>	45	62	60	60
	Number of state and federal legislative priorities successfully advocated for. <sup>4</sup>	61	52	50	50

### **Comments**

1. FY22 data amount was part of a record \$112 billion state budget. Vetoed projects in Palm Beach County totaled \$13 million over 23 projects. FY23 continued on an upward trend. Based on these upward trends, targets will be adjusted accordingly for future fiscal years.

- 2. Delegation serves as the liaison between the County and elected officials. Meetings are held to address local bills and needs that must go before officials in Tallahassee for voting. An unfunded mandate requires that PBC have a Delegation due to its size and population.
- 3. Meetings are held in Tallahassee to discuss the County's priorities, upcoming projects, emerging issues and ongoing needs. Meetings are held by County officials (Administration, Commissioners, Department Heads, etc.) to advocate for funding at the Legislature in order to address the County's needs.
- 4. A total of 61 and 52 state and federal legislative policy and funding priorities were successfully advocated for during FY 22 and FY 23 respectively by the PBC Legislative Affairs lobby team.

# **Medical Examiner**

#### Catherine R. Miller, MD

Medical Examiner Director

#### **Mission Statement**

To provide professional, compassionate, and timely Medicolegal Death Investigations in accordance to statutes, rules, and regulations of the State of Florida. To disseminate the gathered information to families and appropriate agencies to ensure the safety and well-being of the citizens of Palm Beach County.

#### **Department Overview**

Under Chapter 406, Florida Statutes and Florida Administrative Code II-G, the Medical Examiner's Office (MEO) investigates cases of sudden, unexpected, and non-natural deaths, as well as other cases that fall under the Medical Examiner Jurisdiction. The Medicolegal Death Investigators gather information from the scene of death, through law enforcement personnel and other government agencies, and through review of medical records. The Medical Examiners review all available information, collect evidence from the bodies, and perform necessary studies for determination of cause and manner of death. Other responsibilities include review of all cremation cases in Palm Beach County, tracking local mortality trends, provide support to law enforcement agencies in the presentation of forensic evidence to the court system, and providing testimony in judicial proceedings.

Learn more by visiting: Medical Examiner Office 🗹

# FY 2024 Highlights & Accomplishments

- Continuing progress towards receiving full accreditation from the National Association of Medical Examiners from the current provisional status.
- Increased community engagement via outreach in training, website revitalization, and lectures to support internal and external stakeholders, along with overall community needs.
- Funding and logistics to be identified for the digitization of x-rays and all photograph media relative to retain MEO's case files.

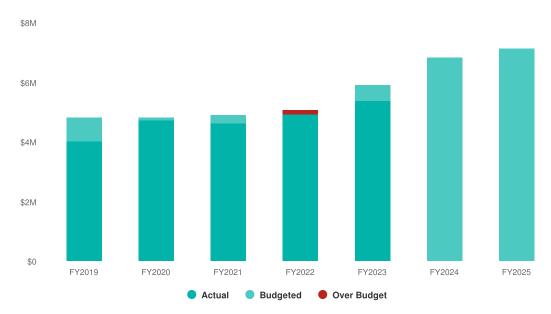
### FY 2025 Emerging Issues

- Funding for the design of a new building received approval from the Board of County Commissioners.
- Implementation of the Dragon Dictation System continues with the completion of data and electrical installation. The next steps include computer and monitor acquisition and installation.
- Digitization of MEO's case files has begun.

# **Expenditures Summary**



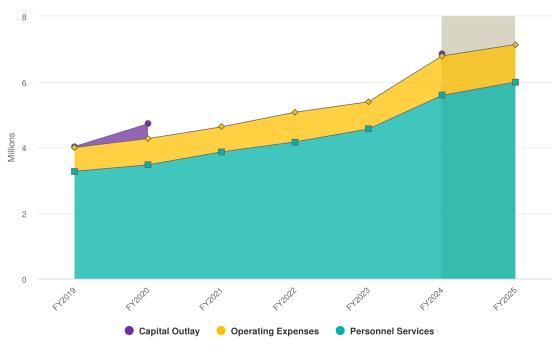
#### Medical Examiner Proposed and Historical Budget vs. Actual



In FY 2022 the budget was modified for the addition of one Associate Medical Examiner, one Forensic Technician, and overtime. The MEO did not overspend their budget.

# **Expenditures by Expense Type**

Budgeted and Historical Expenditures by Expense Type



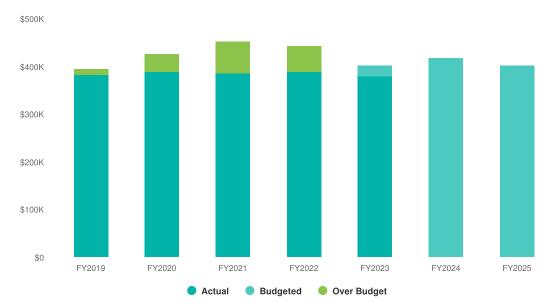
Grey background indicates budgeted figures.

Capital Outlay - Decrease is due to a one-time supplemental request for an X-Ray Machine delivered in FY 2024.

# **Revenues Summary**

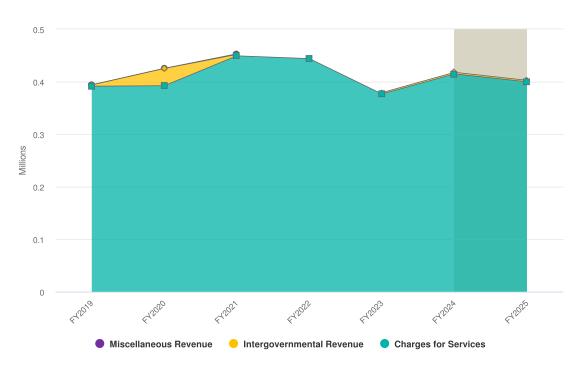


### Medical Examiner Proposed and Historical Budget vs. Actual



### **Revenues by Source**

Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

### **Performance Measurements**

	PERFORMANCE MEASUREMENTS	Actual FY 2022	Actual FY 2023	Target <u>FY 2024</u>	Target FY 2025
	Average number of autopsies performed by pathologist (Best practice is 225 plus or minus 50 cases per pathologist) <sup>1</sup>	233.08	196	225	225
	Average turnaround time for investigator report completion (days) <sup>2</sup>	5.58	7	5	5
$\bigcirc$	Number of business days to complete all records requests for Doctors report of non-exempt cases <sup>3</sup>	5.16	3	1	1
	Percentage of reports of all postmortem examinations completed within 90 days from the time of autopsy <sup>4</sup>	72.7	68	90	90
	Turnaround time for postmortem examination (hours) $^{5}$	13.5	14	24	24

### **Comments**

1. The average is based on 6-1/2 doctors. The chief counts as half based on additional administrative duties.

2. Targets for FY24 and FY25 have been adjusted to be more aligned with staffing capacity.

3. Based on downward trend, targets were adjusted accordingly for FY24 and FY25.

4. Turnaround time continues to see residual impacts due to staffing shortages.

5. Time of transportation at ME office to the exam date and time as recorded in the case time line (should be within 24 hours)



# **Office of Financial Management and Budget**

#### Sherry Brown

Director

#### **Mission Statement**

To manage, monitor, and maintain financial resources to achieve outstanding results.

#### **Department Overview**

The department is comprised of the following divisions: Budget, Contract Development & Control, Financial Management, and Strategic Planning and Performance Management.

Learn more by visiting: OFMB 🗹

# FY 2024 Highlights & Accomplishments

- The success of the Radio Frequency Identification (RFID) technology implementation for the County's capital asset inventory resulted in resource productivity savings setting the stage for refreshing the all-in-one proprietary Fixed Assets Bidding System (FABS) for the Surplus Disposal Program.
- During the July 17, 2024 Zoning workshop, the Board of County Commissioners (BCC) directed staff to proceed with selecting a consultant to complete a Multimodal Impact Fee Study for BCC consideration instead of the traditional impact fee study. It was decided that this approach will provide more flexibility in the use of the revenues collected to address the infrastructure needs demanded by new development.
- The County issued the \$94,940,000 Series 2024 General Obligation Bonds for Workforce and Affordable Housing.

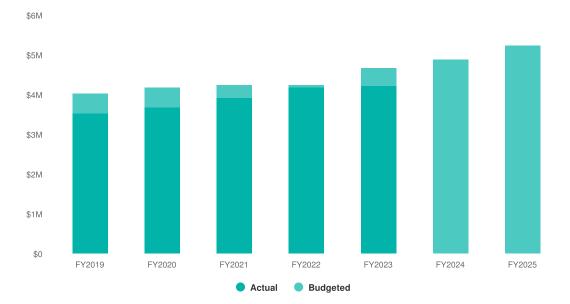
### FY 2025 Emerging Issues

- Along with the leveling off of property values, voting results of a possible inflation adjustment to the homestead tax exemption, if passed, could reduce the ad valorem tax revenue for the County.
- The FABS Refresh is scheduled to commence after which FABS can be updated to fully utilize the benefits of RFID Technology pertaining to the Surplus Asset Disposal Operations and its inventory management and control efforts.
- Under House Bill 479, the Florida Legislature included a requirement for municipalities and counties that both have road impact fees to enter into an interlocal agreement to ensure that new development or redevelopment is not charged twice for the same transportation capacity impacts by October 2025. The legislature also included a clause providing a 10% reduction in the total fee calculated should the parties not be able to enter into an interlocal agreement.

# **Expenditures Summary**

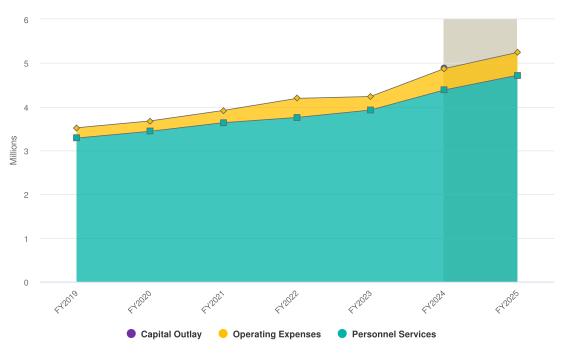


Office of Financial Management and Budget Proposed and Historical Budget vs. Actual



# **Expenditures by Expense Type**

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

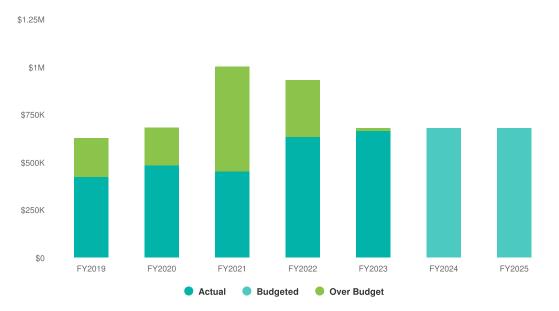
<u>Positions</u> Budget Process: 1 - Contract Manager

Capital Outlay - Decrease is due to the delivery of two forklifts for the Surplus Asset Program in FY 2024.

### **Revenues Summary**

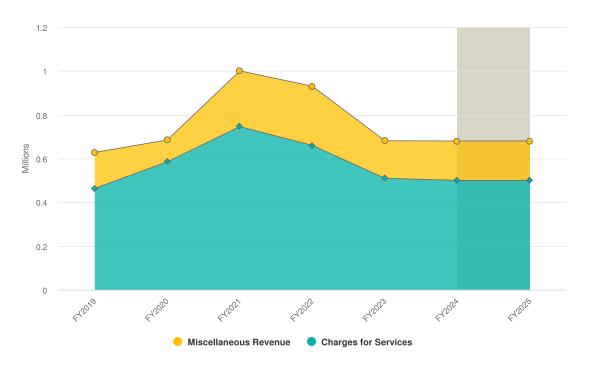


#### Office of Financial Management and Budget Proposed and Historical Budget vs. Actual



# **Revenues by Source**

Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

### **Performance Measurements**

	PERFORMANCE MEASUREMENTS	Actual FY 2022	Actual FY 2023	Target <u>FY 2024</u>	Target FY 2025
	Conduct Contracting and Records Workshops to County staff. <sup>1</sup>	7	5	5	5
	Contract-related items reviewed and processed. <sup>2</sup>	1,154	1,464		
	Debt per capita (overall) <sup>3</sup>	390	443	529	529
	Dollars collected by external efforts <sup>4</sup>	162,365.86	259,881.58	300,000	200,000
J.	Non Ad-Valorem Revenue Bond Debt Service coverage <sup>5</sup>	5.79	6.57	5.22	5.22
	Number of performance management/ strategic planning trainings, courses or department presentations <sup>6</sup>	196	202	84	84
	Percentage of Major Revenues Collected vs. Budget <sup>7</sup>	113.83	110.49	96	96
	Percentage of inventoriable assets confirmed	98.97	96.5	99	99
	Receipt of GFOA's Budget Presentation Award (Not Proficient-0, Proficient-1, Outstanding-2)	1	1	1	1
	Records Destruction request reviewed & processed. <sup>8</sup>	57	259		
	State Approval of TRIM material (Options are Approved-1 or Not Approved-0)	1	1	1	1

### **Comments**

- 1. There are typically 4-6 workshops held per year (between March and September). Due to additional departmental requests, individualized trainings were offered in FY22.
- 2. Min/Max, Target, and Goal are not in department's control and are dependent upon other departments' needs. Monthly/Yearly figures are tracked for informational purposes only.
- 3. Improvement in these ratios is the result of continued growth in population coupled with a decrease in the amount of debt outstanding.
- 4. Code Liens are the main source of revenue for Collections. For FY 2022, external collection efforts were limited due to OMFB's Code Lien Amnesty program offered at the beginning of the fiscal year. All Code liens were recalled from Penn Credit; they are being held in house. Contractor Certification cases were handled in house for the first six months of the fiscal year; they were then turned over to Penn in March of 2022. In addition, Library had previously suspended all referrals to the outside collection agency, which were then resumed in May of 2022. Now that majority of the Code Enforcement cases are handled and settled inhouse, this has created a shift in the dollar amount collected by external collection efforts. Collection accounts with Water Utilities have now become the steady source of revenue versus code liens.
- 5. This metric continues to exceed targets and improvement trends in these ratios is the result of continued growth in population coupled with a decrease in the amount of debt outstanding.
- 6. Performance Management and Strategic Planning took advantage of various virtual platforms to hold various presentations, workshops and trainings throughout many departments in the County. Several departments asked for assistance with creating cross-divisional teams, updating core values, and providing guidance on creating meaningful KPI's. In preparation for the end-of-year presentation to the BCC, the cross-departmental teams increased number of meetings and this division was able to attend them virtually

or in-person. Targets for FY22 and FY23 have not increased due to meetings and workshops returning to inperson settings, and 2-person staffing capacity to hold such events.

- 7. Actuals are on par with historic figures.
- 8. Min/Max, Target, and Goal are not in department's control and are dependent upon other departments' needs. Monthly/Yearly figures are tracked for informational purposes only.



#### Ivan Maldonado

**Executive Director** 

#### **Mission Statement**

To provide access to opportunity for everyone; Safely, Efficiently, and Courteously.

#### **Department Overview**

The department is comprised of the following divisions: Administrative Services, Executive, Operating, Planning, and Support Services. It provides two methods of transportation through Palm Tran Connection and Palm Tran Fixed Route.

Learn more by visiting: Palm Tran 🗹

# FY 2024 Highlights & Accomplishments

- In May 2024 Palm Tran reported a ridership of 860,459 across all modes of service (Fixed-Route, Connection, Go Glades). This marks a 15.02% increase compared to the 748,078 passengers in May 2023. For the first time since COVID, Palm Tran has surpassed total ridership for the same month pre-pandemic.
- Palm Tran met with the Federal Transit Administration (FTA) on the Triennial Audit Report. The report occurs every three years and digs deep into every facet of the organization. The FTA concluded the report with zero findings. This achievement is significant as it demonstrates a continued compliance improvement. In 2017 Palm Tran had 20 findings, in 2021 seven findings, and in 2024 there were zero findings.
- The Rider's Choice Program, launched in July 2023, continued to achieve significant milestones in FY 2024 by utilizing third-party on-demand services to complement Palm Tran's fleet for eligible passengers. UZURV, a paratransit compliant Transportation Network Company, and Lyft are the primary providers. UZURV drivers undergo additional paratransit training, background checks, drug testing, and regular vehicle inspections to ensure safety and compliance. In FY 2024 the program effectively addressed ongoing vehicle and driver shortages while reducing the cost per trip by an average of 20%. The program also enhanced service quality by enabling better trip planning, group dispatching, reduced travel times, and improved overall service delivery. During the fiscal year, UZURV successfully completed 79,376 trips and Lyft completed 38,558 trips, highlighting the program's growing impact.

### FY 2025 Emerging Issues

- With the planning and development of Route Performance Maximization (RPM) 2.0 project, staff will bring forward the new and innovative recommendations to the Board of County Commissioners for approval. The project will provide first and last-mile connections to the core fixed route system to create a well-connected transit network. The work took a deeper look into on-demand services and their application throughout low-demand areas of Palm Beach County. This collaboration with Transportation Network Companies can potentially increase the efficiency of the current system by reallocating fixed route service hours to urbanized areas in eastern Palm Beach County.
- Addressing community needs due to the area's increasing population, rising housing and transportation costs, and lack of frequent service. Continue with the implementation of the new passenger waiting amenities program that includes the installation, replacement, and expansion of bus shelters, installation of bus stop sign/bench seating hybrid, and Americans with Disabilities Act Program retrofits.
- Continue with the implementation of Accelerate 2031 Palm Tran's Transit Development Plan. This plan is the 10-year strategic plan for public transportation in Palm Beach County. It identifies transit needs in Palm Beach County and sets goals and objectives to meet those needs. These include the implementation of Palm Tran's Master Fleet Electrification Plan to strategically introduce fully electric, zero-emissions buses to Palm Tran's fleet, and reduce the carbon emissions footprint in Palm Beach County.

# **Expenditures Summary**

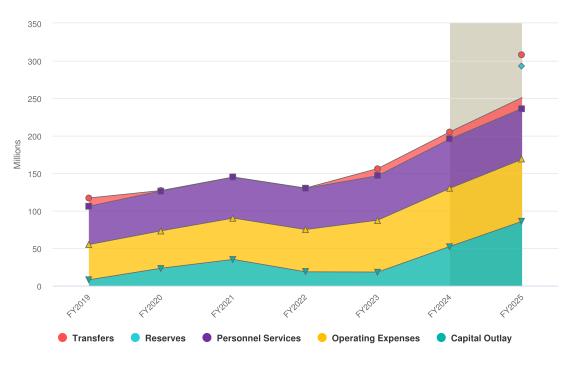


### Palm Tran Proposed and Historical Budget vs. Actual



# **Expenditures by Expense Type**

### **Budgeted and Historical Expenditures by Expense Type**



Grey background indicates budgeted figures.

#### <u>Positions</u>

Mid Year: (1) - Mobility Coordinator (discontinued grant funding) Budget Process: 2 - Dispatch Assistant

Capital Outlay - Increase is primarily due to anticipated grant funding for capital equipment.

Transfers - Increase is primarily due to anticipated FY 2024 and FY 2025 FTA Supergrants.

Reserves - Increase is directly related to the FY 2024 American Rescue Plan Act of 2021 grant award to be used for paratransit service and fixed route operations for five years.

### **Revenues Summary**

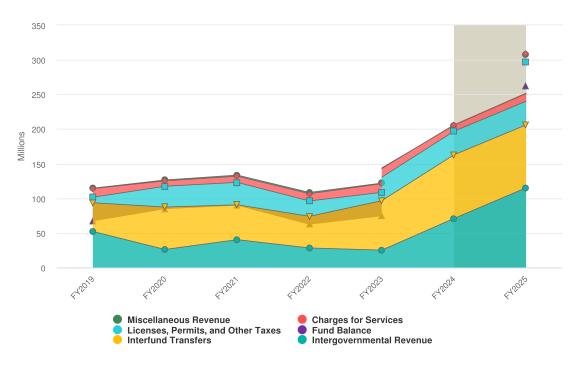


### Palm Tran Proposed and Historical Budget vs. Actual



### **Revenues by Source**

### **Budgeted and Historical 2025 Revenues by Source**



Grey background indicates budgeted figures.

Charges for Services - Increase is primarily due to aligning budget for fixed route farebox revenue with historical and estimated actuals. This also resulted in a decrease to Miscellaneous Revenue due to increased statutory reserves.

Intergovernmental Revenue - Increase primarily due to anticipated FY 2024 and FY 2025 FTA Supergrants.

Fund Balance - Increase is directly related to the FY 2024 American Rescue Plan Act of 2021 grant award to be used for paratransit service and fixed route operations for five years.

### **Performance Measures**

	PERFORMANCE MEASUREMENTS	Actual FY 2022	Actual FY 2023	Target <u>FY 2024</u>	Target FY 2025
•	Riders Per Revenue Hour (Fixed Route) <sup>1</sup>	12.6	14.4	18.3	18.3
مري) الاسم	Riders per revenue hour (Connection) <sup>2</sup>	1.48	1.42	1.8	1.8
	Total System Ridership <sup>3</sup>	6,357,182	7,442,864	9,300,000	9,300,000
	All customer commendations per 10,000 boardings (Fixed Route) <sup>4</sup>	0.2	0.18	0.19	0.19
	All customer concerns per 10,000 boardings (Fixed Route) <sup>5</sup>	4.23	3.06	3	3
<u></u>	Customer commendations per 1,000 trips (Connection) <sup>6</sup>	2.39	2.62	1.1	1.1
	Customer concerns per 1,000 trips (Connection) <sup>7</sup>	4.02	2.06	2	2
	Mean distance between road calls <sup>8</sup>	9,427	6,694	14,000	14,000
	On-time performance (Connection) <sup>9</sup>	75.4	82.43	90	90
	On-time performance (Fixed Route)	75.35	78.2	76	76

### **Comments**

- 1. Palm Tran continues to experience ridership challenges as a direct result of the COVID-19 pandemic. Nevertheless, we are confident in our ability to fully recover in the near future.
- 2. The Connection team continues to look at ways to better group and schedule trips to reduce the number of revenue hours needed while working to increase On-Time Performance.
- 3. Palm Tran is currently experiencing ridership challenges as a direct result of the COVID-19 pandemic. Nevertheless, we are confident in our ability to fully recover in the near future.
- 4. The majority of the commendations received were for Courteous Palm Tran bus operator. The Customer Service Pt-Stat team continues to work on initiatives to improve the delivery of an excellent customer experience that would ultimately contribute to generate more customer commendations.
- 5. The Palm Tran PT-Stat Customer Experience Team continues to work on initiatives to improve the service delivery that will contribute to addressing and decreasing customer concerns. The top categories for concerns were "Behind Schedule issues", "Bus No-Show", and "Pass-Up."
- 6. Customer Commendations recognized exceptional customer service by drivers and reservationist. The Palm Tran Connection Customer Service PT-Stat team along with the collective efforts of the entire staff at Palm Tran Connection continues to improve service delivery and increase customer satisfaction. Target for FY22 took into consideration possible decrease in ridership as recovery efforts are put in place post the Covid-19 pandemic.
- 7. Palm Tran is looking further into how to mitigate customer concerns.
- 8. There have been a significant increase of mechanical failures, which in large part were attributed to an increase of mechanical failures categorized as engine regeneration, engine and overheat/coolant failures. The Mean Distance Between Road Calls PT-Stat team implemented various initiatives to reduce the overall occurrence of road calls which we hope to see the results of in FY24 and FY25.
- 9. The inability to reach targets in FY22 and FY23 for this metric is due in large part to staffing shortages and a slight increase in traffic increasing overall travel time. Palm Tran Connection continues to experience ongoing staffing shortages making it more difficult to transport all passengers on time.

### **Parks & Recreation**

Jennifer Cirillo

Director

#### **Mission Statement**

Providing opportunities for healthy, happy living through award-winning parks, inclusive experiences, and environmental stewardship.

#### **Department Overview**

The Parks and Recreation Department serves residents countywide through 110 parks including various facilities, regional, district, community, beach, and neighborhood parks encompassing 8,668 acres. Services include public safety, land and habitat maintenance, recreation programs, and a vast array of specialized facilities that include aquatic centers, community centers, nature centers, championship golf courses, fishing piers, equestrian centers, amphitheaters, athletic fields and courts, boating facilities, beaches, and historical and cultural museums. Development and renovation of new and existing parks and recreational facilities to meet the needs of residents and visitors occurs through the department's capital program, which is primarily funded from Park Impact Fees, Grants, Ad Valorem Taxes, Infrastructure Surtax, and Bonds.

Learn more by visiting: Parks & Recreation 🗹

# FY 2024 Highlights and Accomplishments

- Loxahatchee Battlefield Park was officially listed in the National Register of Historic Places, a significant milestone achieved through the collaboration of multiple partners. This recognition underscores the park's historical importance and the Department's commitment to preserving our cultural heritage.
- In collaboration with the Drowning Prevention Coalition of Palm Beach County, the Department reintroduced the "Schools in Pools" program at Pioneer Park Aquatic Center, providing vital water safety education and swim lessons to 175 students, including 40 with special needs.
- The Therapeutic Recreation Section hosted its first Blind Sports Day in Lake Worth, promoting inclusion and empowerment through adaptive sports. The event, which won National Association of County Park and Recreation Officials and National Association of Counties awards, offered participants of all abilities the unique experience of playing sports like Beep Baseball and Goalball.

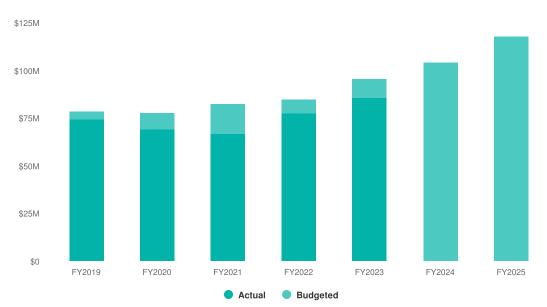
### FY 2025 Emerging Issues

- Outdated and less modern amenities, many installed in the early '90s, are increasingly inadequate to meet current public demand and expectations. Combined with the pressures of climate impacts and rapidly evolving technology trends, these facilities now require substantial capital improvements. Delays in capital projects due to complex permitting issues and inflation have further strained resources, leading to missed grant deadlines and deferment of essential projects. Identifying both short-term and long-term infrastructure funding strategies is critical to addressing these ongoing challenges.
- Increasing public demand for park amenities, coupled with staffing shortages, is placing considerable strain on the Department's resources. Financial and human resources continue to be strained by rising inflationary costs, process constraints, and supply chain issues for goods and services. These factors, along with challenges in recruiting and retaining qualified staff for both entry-level and specialized positions, have impacted service delivery, delayed construction projects, and hindered the Department's ability to achieve key performance metrics. The retirement of longterm employees has further exacerbated these challenges by leading to a loss of critical experience and institutional knowledge.
- An increased lack of civility, escalating disputes among park patrons, and violations of park ordinances in our public spaces have emphasized the importance of collaborating with law enforcement, the need to procure off-duty resources, and further implementation of crime prevention through environmental design and crowd safety measures. Additionally, providing staff with supplementary training in safety-related topics, mental health resources, and de-escalation techniques is crucial. The growing popularity of e-bikes in our parks has also raised significant safety concerns, despite ongoing efforts to enforce speed limits and restrictions.

# **Expenditures Summary**

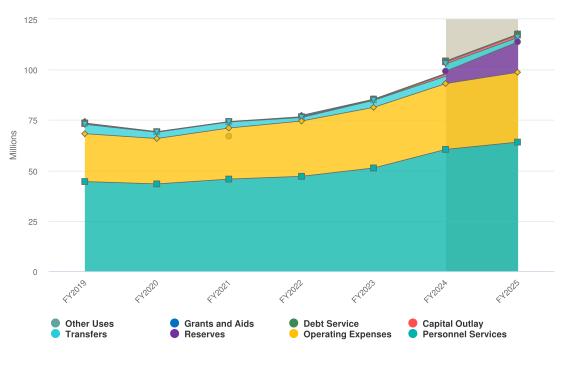


### Parks & Recreation Proposed and Historical Budget vs. Actual



## **Expenditures by Expense Type**

### **Budgeted and Historical Expenditures by Expense Type**



Grey background indicates budgeted figures.

#### <u>Positions</u>

Budget Process: 2 - Maintenance Worker II, 1 - Recreation Facility Manager I, 1 - Recreation Specialist III, 3 - Pool Lifeguard, 1 - Recreation Specialist II, 2 - Park Ranger Supervisor, 8 - Park Ranger, 1 - Administrative Technician III

Capital Outlay - Increase is primarily due to a carry forward of funding for a trash truck that was not delivered in FY 2024.

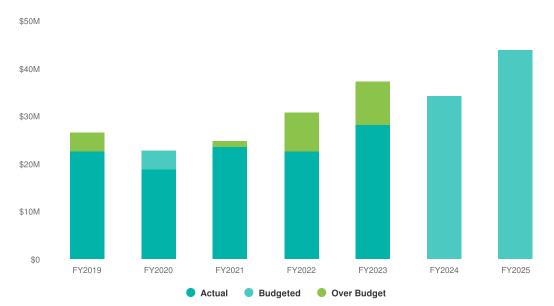
Transfers - Decrease is primarily due to planned FY 2025 capital projects in the Golf Course Capital Fund.

Reserves - Increase is primarily due to the anticipated and projected increase in revenues in the Golf Course Operations Fund.

# **Revenues Summary**

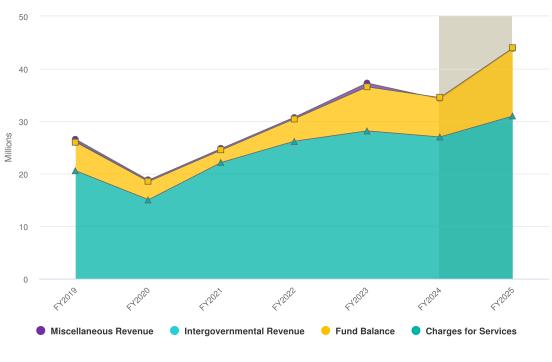


### Parks & Recreation Proposed and Historical Budget vs. Actual



## **Revenues by Source**

### **Budgeted and Historical 2025 Revenues by Source**



Grey background indicates budgeted figures.

Charges for Services - Increase is primarily due to an increase in Park admission rates.

Miscellaneous Revenue - Increase is primarily due to projected interest rates offset by increased statutory reserves in FY 2025.

Fund Balance - Increase is primarily due to higher than expected revenues coupled with lower than expected expenses in the Golf Course Operations Fund in FY 2024.

## **Performance Measures**

	PERFORMANCE MEASUREMENTS	Actual <u>FY 2022</u>	Actual <u>FY 2023</u>	Target <u>FY 2024</u>	Target <u>FY 2025</u>
	Total number of volunteer hours donated, including donated park cleanup hours. <sup>1</sup>	120,821	127,496	150,000	150,000
Ø	Developed park acreage per 1,000 residents 2	4.02	4	4.18	4.18
62	Percentage of refuse receptacles maintained in a clean, safe, and functional condition <sup>3</sup>	85.45	83.28	90	90
	Percentage of all restrooms and picnic shelters maintained in a condition which meets standards <sup>4</sup>	85.41	85.98	90	90
<u>_111</u>	Percentage of residents within a 10 minute walk/half mile radius of a County or Municipal park <sup>5</sup>	70	70	71	71
TO:	Percentage of trails, paths and roadways maintained in accordance with standards <sup>6</sup>	84.01	84.78	90	90
	Percentage of turf-grass acres maintained in accordance w/ parks quality standards & landscape areas maintained in accordance w/ standards. <sup>7</sup>	83.44	85.23	90	90
	Attendance at Guarded Beach Parks	5,649,279	5,044,936	4,800,000	4,800,000
	Number of minor medical aids at County beaches <sup>8</sup>	14,607	14,582	12,000	12,000
$\widehat{\Box}$	Number of preventative actions at County beaches <sup>9</sup>	102,245	98,038	120,000	120,000
<b>\</b>	Number of times we were short staffed at our 14 guarded beaches. <sup>10</sup>	190	293	120	120
	Total number of burglaries, robberies, and theft occurring at Palm Beach County Parks	181	178	60	60

#### Comments

- 1. Volunteer hours are typically higher in April and September due to overwhelming participation in regional cleanup efforts such as The Great American Cleanup and The International Intracoastal Cleanup, both of which were impacted due to concerns over the pandemic and now seem to be rebounding again.
- 2. Data is calculated from the United States Census Bureau American Community Survey (ACS). Parks and Recreation continues to research how to increase the outcomes for this metric.
- 3. The Parks Operations Division maintains hundreds of trash containers across the County park system on 7 day per week basis. Several factors have contributed to our inability to meet the high standards we set. Chief among these are increased use of parks and amenities and staffing shortages.
- 4. The Parks Operations Division maintains 136 restrooms, 373 family picnic shelters and 44 group picnic pavilions. Over the past three fiscal years Parks Operations has reported an approximate 86.5% score for the percentage of restrooms and picnic shelters maintained in a condition which meets standards. Several factors have contributed to our inability to meet the high standards we set. Chief among these are increased use of parks and amenities, staffing shortages and the impacts of Covid upon the workforce.

- 5. Target of 71% was not met as a result of increasing population and limited new park development within areas of high population density.
- 6. The Parks Operations Division currently maintains 56 miles of roadways, 41 miles of asphalt pathways and 23.5 miles of concrete pathways. Over the past three fiscal years Parks Operations has reported an approximate 84% score for the percentage of trails, pathways and roadways maintained in a condition which meets standards. Limited funding for annual repair and maintenance of these amenities, increased use of parks and amenities, and staffing shortages have negatively impacted this metric.
- 7. The Parks Operations Division maintains 130 athletic fields. Over the past three fiscal years Parks Operations has reported an approximate 84% score for the percentage of turf grass maintained in a condition which meets standards. Several factors have contributed to our inability to meet the high standards we set. Chief among these are increased use of parks and amenities, equipment breakdowns and lack of timely repair, and staffing shortages. Supply chain issues preventing timely receipt of items such as fertilizers, herbicides and baseball field bases have also been issues.
- 8. By providing an increased amount of preventative actions, the Aquatics Division hopes to see a decrease in the outcomes of this metric.
- 9. Preventative actions showcase the due diligence of our ocean lifeguards to prevent injuries before they occur.
- 10. This metric continues to be negatively impacted due to a shortage of staff.
- 11. Due to efforts by local law enforcement, department park rangers and CPTED (Crime Prevention Through Environmental Design) burglaries, robberies and thefts have gone down in our park system compared to the same period as last year.

# Planning, Zoning and Building

#### Whitney Carroll, Esq., AICP

Executive Director

#### **Mission Statement**

Work together efficiently, communicate collaboratively, and apply codes and ordinances to ensure safe communities and structures while providing quality service.

#### **Department Overview**

The department is comprised of the following divisions: Administration, Building, Code Compliance, Contractors Certification, Planning, and Zoning.

Learn more by visiting: Planning, Zoning, and Building 🗹

# FY 2024 Highlights & Accomplishments

- The Building Division issued 58,994 permits through the end of July FY 2024. The total value of construction permitted was just over \$2 billion, trending towards an estimated \$2.4 billion for the fiscal year, approximately \$10.8 million in tax revenue for the County tax rolls.
- The Planning Division created a compliance monitoring system for the 1,400 and growing Workforce Housing Project rental units for a more efficient, accurate, and transparent process that replaced annual reports and allows for real-time verification of unit occupancy, household eligibility, and rents and fees charged.
- The Zoning Division facilitated the adoption of revisions to the Unified Land Development Code by the Board of County Commissioners to address the complexity of the Code and to foster redevelopment and infill, including establishing provisions for employee housing opportunities for golf course communities.

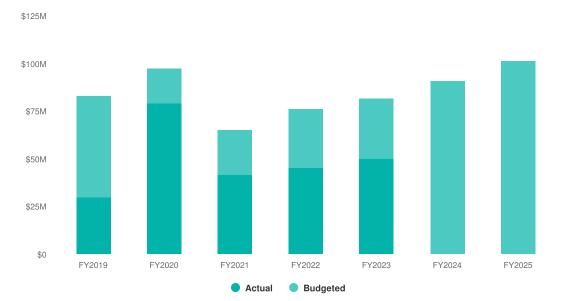
## FY 2025 Emerging Issues

- Statutory tall condominium reporting regulations recently implemented are nearing deadlines for compliance set by the statutes. County staff will be required to pursue those who are not in compliance.
- The Planning Division will strive to increase engagement with private and nonprofit housing providers to better understand how the Comprehensive Plan policies and County resources contribute towards the delivery of affordable and workforce housing units.
- The Zoning Division continues to prioritize revisions to the land development regulations to simplify development review processes and to develop a flexible property development regulation to foster infill and redevelopment.

# **Expenditures Summary**

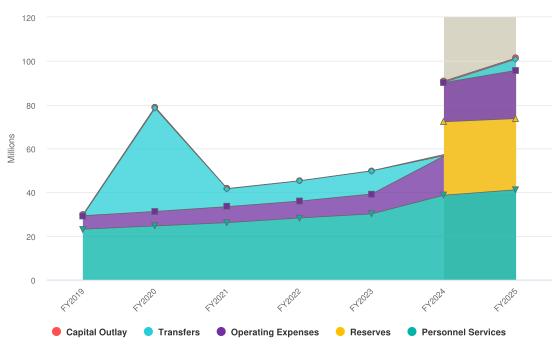


Planning, Zoning and Building Proposed and Historical Budget vs. Actual



# **Expenditures by Expense Type**

### **Budgeted and Historical Expenditures by Expense Type**



Grey background indicates budgeted figures.

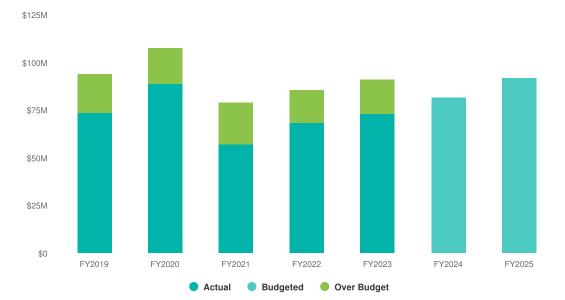
Operating Expenses - Increase is primarily due to a contract with the Federal Emergency Management Agency for floodplain mapping and software upgrades for the Building Division.

Transfers - Increase is primarily due to the planned funding of the 2300 Building - Customer Focused Improvements project in the Building Division Capital Fund, as included in the FY 2025 Capital Improvement Program.

### **Revenues Summary**

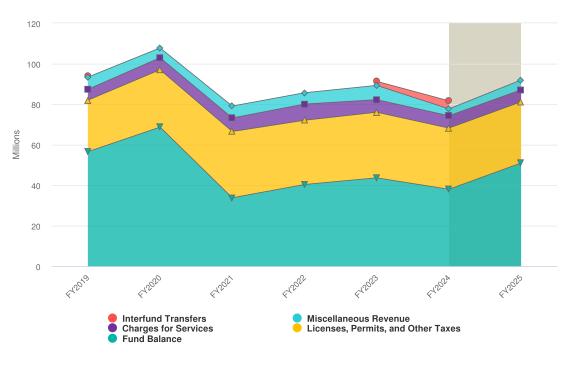


### Planning, Zoning and Building Proposed and Historical Budget vs. Actual



## **Revenues by Source**

**Budgeted and Historical 2025 Revenues by Source** 



Grey background indicates budgeted figures.

Interfund Transfers - Decrease is due to the Floodplain Management project being fully funded in FY 2024.

Miscellaneous Revenue - Increase is primarily due to aligning budget for Code Compliance fine collection with historical and estimated actuals, and the projected interest rates for FY 2025.

Fund Balance - Increase is due to higher than anticipated revenues coupled with lower than anticipated expenses for the Building Division in FY 2024.

## **Performance Measures**

	PERFORMANCE MEASUREMENTS	Actual <u>FY 2022</u>	Actual FY 2023	Target <u>FY 2024</u>	Target <u>FY 2025</u>
	Number of Development Review Officer plans reviewed <sup>1</sup>	396	390	230	230
	Number of Public Information inquiries (e- mails, phone calls, walk-ins) and related applications reviewed <sup>2</sup>	16,536	7,658		
	Number of Zoning applications reviewed for Public Hearings. <sup>3</sup>	167	167		
	Percent of Concurrent Planning/Zoning applications	87	89	85	85
	Total Number of Building Permits reviewed by Zoning <sup>4</sup>	4,657	4,240		
$\bigcirc$	Number of code enforcement complaints and cases. This number reflects both reactive and proactive code investigations. <sup>5</sup>	8,083	6,886	7,200	7,200

### <u>Comments</u>

- 1. Data shows an increase overall, which is mainly due to the increase in the number of applications submitted as the market changes. The Planning Division has continue meet the demand and showed as exceeding the amount of reviews completed and will update FY24 and FY25 targets accordingly.
- 2. Min/Max, Target, and Goal are not in department's control and are dependent upon other departments' needs. Monthly/Yearly figures are tracked for informational purposes only. Increased values for FY22 are a result of new tracking procedures, capturing more customer inquires received by email and by phone. As of 8/2022, tracking procedures were adjusted back to previous methods per Admin, which resulted in decreased monthly values which are more accurately reflected in FY23.
- 3. Figures based on demand and provided for informational purposes, as well as tracking workload. Targets not established due to nature of metric.
- 4. Figures based on demand and provided for informational purposes, as well as tracking workload. Targets not established due to nature of metric.
- Code Enforcement has been actively working to decrease complaints and cases, as seen by positive results for FY23.

# **Public Affairs**

### Lisa De La Rionda

Director

### **Mission Statement**

To plan, coordinate, and communicate information about County services and programs to the public through print, video, and digital materials.

#### **Department Overview**

The department is comprised of the following divisions: Administration/Media and Public Information; Digital Marketing and Communications (DMAC); and PBC TV Channel 20 Productions.

# FY 2024 Highlights & Accomplishments

- DMAC implemented ConnectPBC application comprehensive marketing campaign that earned a meritorious award from the National Association of County Information Officers.
- Channel 20 installed and launched an upgrade of the automation system that controls all live and pre-recorded programming playout in Channel 20's master control and the Emergency Operations Center.
- Graphics designed 12 medication labels for Fire Rescue and printed over 250,000 labels.

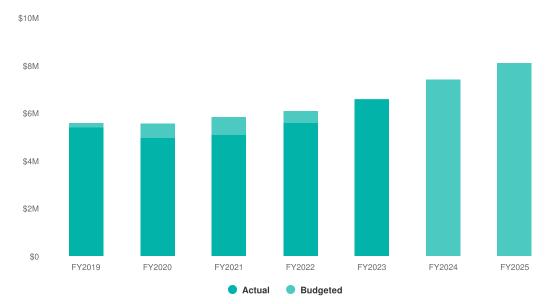
## FY 2025 Emerging Issues

- DMAC to review options for a new web development platform and a major overhaul of pbcgov.com.
- Channel 20 to upgrade the program signal transport over fiber to Cable TV provider Comcast.
- Graphics to evaluate replacement of the 25 year old A.B. Dick offset printing press with modern equipment.

# **Expenditures Summary**

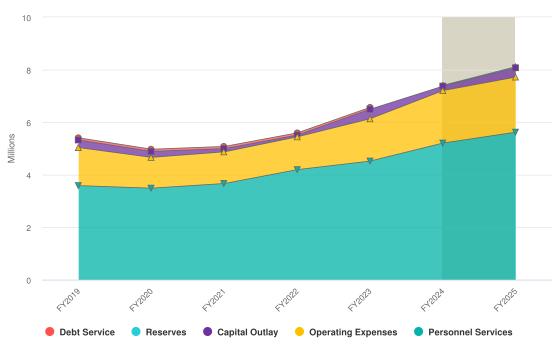


### Public Affairs Proposed and Historical Budget vs. Actual



# **Expenditures by Expense Type**

### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

#### <u>Positions</u>

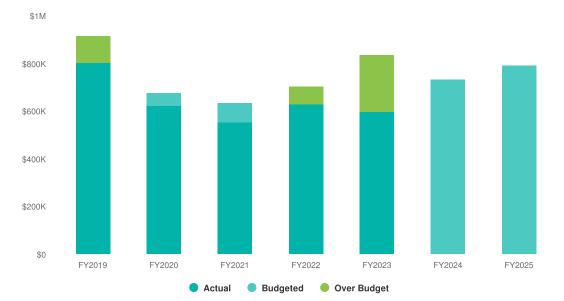
Mid Year: 1 - Deputy Director for Strategic Communications transferred from the Office of Diversity, Equity, and Inclusion.

Capital Outlay - Increase is primarily due to a one-time supplemental request for purchase of a Duplo 700 booklet maker.

### **Revenues Summary**

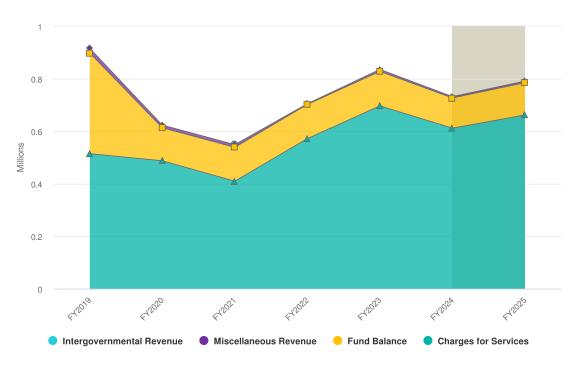


### Public Affairs Proposed and Historical Budget vs. Actual



## **Revenues by Source**

Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

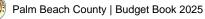
## **Performance Measures**

	PERFORMANCE MEASUREMENTS	Actual FY 2022	Actual <u>FY 2023</u>	Target <u>FY 2024</u>	Target <u>FY 2025</u>
The second se	Number of BCC Proclamations Completed <sup>1</sup>	180	225		
	Number of Every Door Direct Mailer (EDDM) mailers <sup>2</sup>	187,116	36,108	400,000	400,000
	Number of Every Door Direct Mailer (EDDM) on an emergency or an unplanned basis. <sup>3</sup>	54,650	43,725	200	200
	Number of departments/agencies featured on PBC TV programming <sup>4</sup>	57	147	120	120
	Number of live stream events via Facebook and YouTube $^{\rm 5}$	61	46	72	72
	Number of speeches written and/or edited by Public Affairs staff. <sup>6</sup>	60	45		
	Number of traditional and social media messages relayed to the public and media during an activation of the Emergency Operations Center (not including Channel 20 or website visits). <sup>7</sup>	19	51	200	200
	Number of video service providers carrying PBC TV Channel 20 programming 24/7	4	4	5	5
	Percentage of Public Records Requests responded to within 3 business days <sup>8</sup>	100	100	100	100
	Total Number of Digital Subscribers to Count- e-News <sup>9</sup>	31,318	72,700	26,000	26,000
	Total Number of PBCGOV.com Visitor Sessions <sup>10</sup>	5,900,114	5,373,299	3,500,000	3,500,000
	Value of work orders processed	1,513,617.84	1,601,689.37	1,650,000	1,650,000

#### 

- 1. This metric is based on demand. Data is captured for informational purposes. No Targets or Goals established.
- The total EDDM mailers dropped very low due to the curtailment of planned public events from various departments.
- 3. The goal of graphics is to have zero emergency or unplanned (Every Door Direct Mailer) EDDM's. Any occurrences of unplanned EDDM's are the result of poor planning on the requesting department's part. Regardless, the division continues to provide services upon request.
- 4. In addition to County departments, in FY23, Channel 20 included and featured BCC supported, sponsored and affiliated agencies plus other non-BCC departments in our programming. Some of the other departments/agencies featured are the Palm Beach County School District, Business Development Board, Discover The Palm Beaches, Florida Dept. of Transportation, Florida Health PBC, Tax Collector, Property Appraiser, Supervisor of Elections, Florida Fish & Wildlife, Clerk and Comptroller's Office as well as other departments that serve or benefit Palm Beach County residents. This is done to fully promote all services, programs and beneficial activities made available to PBC residents and visitors. The additional agencies featured by Channel 20 staff enhances the variety of educational, promotional, informative and engaging programming on PBC TV.

- 5. This metric is based upon demand and there was a decrease in departments asking for live streaming services to be utilized.
- 6. This metric is based on demand and tracked for informational/workload purposes. No Targets or Goals established.
- 7. The goal of this metric is to communicate effectively with the media and public during EOC activations. Hurricane Ian in September 2022 created increase in communication during tail end of FY22. Hurricane Nicole in November 2022 contributed to relayed messages for FY23.
- 8. This metric may seem like an automatic, but in order to maintain this level of service, there must always be someone monitoring these requests. There are organizations that will try to make an example of a government by sending in requests and hoping one slips through the cracks.
- 9. Digital subscribers are consistently increasing due to sending messages weekly and increasing short-form video content. Targets will be adjusted to better aligned with upward trajectories.
- 10. Newly created metric in FY2021 and has shown to be higher than anticipated. Now that baseline has been established, targets for FY24 and FY25 will be adjusted accordingly.





#### Stephanie Sejnoha

Director

#### **Mission Statement**

Enhance the safety and well-being of our community.

#### **Department Overview**

The department is comprised of the following divisions: Administration, 9-1-1 Program Services, Animal Care and Control (ACC), Consumer Affairs (CA), Emergency Management (EM), Justice Services (JS), and Victim Services (VS).

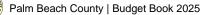
Learn more by visiting : Public Safety 🗹

# FY 2024 Highlights & Accomplishments

- Expanded foster programming including, Foster2Rescue (short term fostering), Foster2Adopt (foster before adoption), Foster2Petpals (foster extended care for very young or sick animals until they return to ACC for adoption), and Foster2Family (foster help place animals in the community). Combined with the new Doggy Day Out and Doggy Overnight programs, ACC and the community together are saving more animals.
- The National Association of Counties recognized CA with an achievement award for the integration of Quick-Response codes that seamlessly integrates field monitoring efforts of issued identification badges and vehicle decals with the CA Tracking System. This also includes auto generation of activity notes that documents the date, time, location, and staff member who conducted the compliance activity directly on the licensee's record.
- Palm Beach County (PBC) Youth Reentry has been working in collaboration with key stakeholders to bring incarcerated youth "closer to home". More youths successfully completed the program last year than in the five previous years.

## FY 2025 Emerging Issues

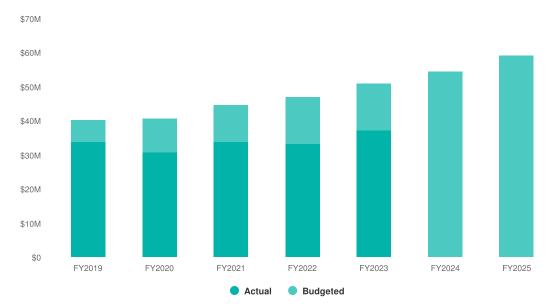
- PBC continues to lead the industry in the recognition of cyber hazards to our 911 system. While currently protected against cyber threats, the County continues to assess risks and mitigate hazards during normal operations, upgrades, or system enhancements. There is a collaboration with the Cybersecurity & Infrastructure Agency to review operations and prepare a robust cybersecurity platform.
- Understanding the implementation of both the Florida Recovery Obligation Calculation rating system and the National Qualification System implications to PBC's Public Assistance and other grant funding.
- Due to the difficulty in hiring forensic nurses, VS developed a partnership with the Department of Health in order to boost recruitment of nurses to build capacity for the forensic nurse program.



# **Expenditures Summary**

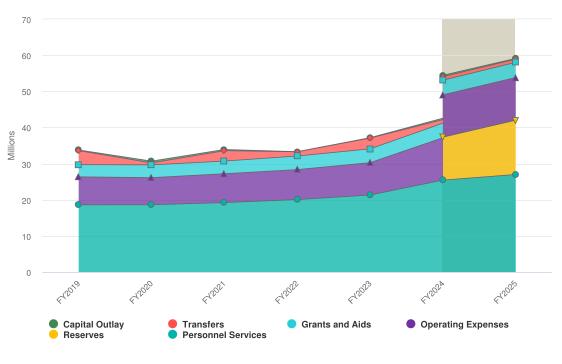


### Public Safety Proposed and Historical Budget vs. Actual



# **Expenditures by Expense Type**

### **Budgeted and Historical Expenditures by Expense Type**



Grey background indicates budgeted figures.

#### <u>Positions</u>

Mid Year: 1 - Project Coordinator, 1 - Victim Advocate, (1) - Administrative Technician III, (1) - Victim Advocate, (1) Therapist, (1) Victim Services Human Trafficking Project Coordinator

Budget Process: 1 - Animal Care Coordinator, 3 - Animal Care Specialist

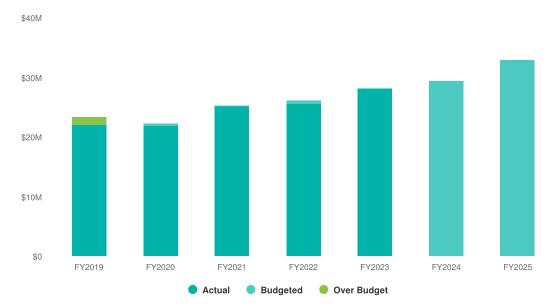
Capital Outlay - Decrease is due to Animal Care & Control vehicles delivered in FY 2024.

Reserves - Increase is primarily due to increased estimated revenues coupled with an estimated decrease in expenses in the Emergency Communications Number "E-911" FS 365.172 Fund.

# **Revenues Summary**

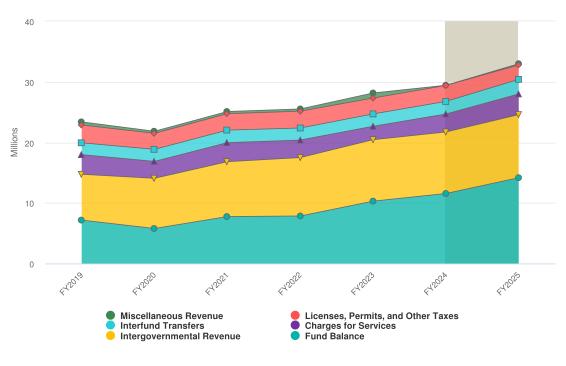


### Public Safety Proposed and Historical Budget vs. Actual



## **Revenues by Source**

### **Budgeted and Historical 2025 Revenues by Source**



Grey background indicates budgeted figures.

Charges for Services - Increase is primarily due to projected revenue from the Animal Care and Control (ACC) Tag contract.

Licenses, Permits, and Other Taxes - Decrease is primarily due to aligning the budget with historical actuals.

Interfund Transfers - Increase is due primarily to transfers to the Mobile Spay/Neuter Program for contractual services with the Tri-County Human Society, Darbster, and Furry Friends.

Miscellaneous Revenue - Increase is primarily due to projected interest rates for FY 2025.

Fund Balance - Increase is primarily due to increased estimated revenues coupled with an estimated decrease in expenses in the Emergency Communications Number "E-911" FS 365.172 Fund.

## **Performance Measures**

	PERFORMANCE MEASUREMENTS	Actual FY 2022	Actual FY 2023	Target <u>FY 2024</u>	Target <u>FY 2025</u>
	AlertPBC Opt-In Registrations <sup>1</sup>	3,334	2,758	1,500	1,500
	Average amount of days to complete healthcare facility emergency management plan reviews	30	33	30	30
	Average units of comprehensive advocacy and therapy services provided per crime victim <sup>2</sup>	54	70	40	40
	Ensure vendors meet contractual network availability time of 99.99%	100	100	99.99	99.99
	Number of days to complete address verifications against Master Street Address Guide once changes are provided to 911 Program Services staff <sup>3</sup>	2	2	2	2
	Number of trainings sponsored by DEM <sup>4</sup>	61	54	8	8
	Percent of domestic violence victims receiving the Danger Assessment Tool	86	85	76	76
	Percent of rearrests in Palm Beach County for adult participants active in reentry programming <sup>5</sup>	7.25	7.75	6	6
	Percentage of live release - Cats <sup>6</sup>	82.11	83.77	90	90
	Percentage of live release - Dogs <sup>7</sup>	90.58	87.11	90	90
	Percentage of rearrests in Palm Beach County for defendants on the pretrial services supervised release program	5.25	4.5	4	4

### **Comments**

- 1. The department continues to provide information on AlertPBC on social media.
- 2. Staffing capacity has contributed to an increase in this metric.
- 3. This metric measures completing address verifications and corrections within two days of receiving Planning, Zoning, and Building (PZB) Audits for 911 Program Services.
- 4. Trainings continued to exceed goals as DEM focuses on providing education to its stakeholders (i.e., Community Emergency Response Teams) and partners (e.g., PBSO and PBCFR) throughout the fiscal year.
- 5. Possible factors for not meeting the target may include lack of resources in the community, lack of participation by the reentry participant, and stigmas towards people who have a criminal history, which can influence behavior.
- 6. To be a "No Kill" shelter, 90% live release rate is the benchmark. As an "Open Admission Shelter" we are responsible for the intake of sick/injured stray cats, abandoned kittens, and hoarding cases. We continue to strive for increases in this metric.
- 7. This significant drop in live release was contributed by disease outbreak in the shelter due to overcrowded conditions.

## Purchasing

#### **Melody Thelwell**

Director

#### **Mission Statement**

To effectively and efficiently provide Palm Beach County Departments with access to goods and service procurements.

#### **Department Overview**

The department is comprised of the following divisions: Purchasing and Warehouse/Stores.

Learn more by visiting: Purchasing 🗹

# FY 2024 Highlights & Accomplishments

- Obtained Board of County Commissioners approval for the updated Purchasing Ordinance, which is effective six months after final adoption, November 16, 2024.
- Continue to develop and implement additional procurement training manuals and training sessions to assist countywide procurement agents, as well as internal purchasing staff, which leads to more purchasing staff obtaining professional certifications in purchasing.
- Procured and managed approximately \$610,000,000 in contract spend for approximately 865 contracts, excluding exempt purchases.

## FY 2025 Emerging Issues

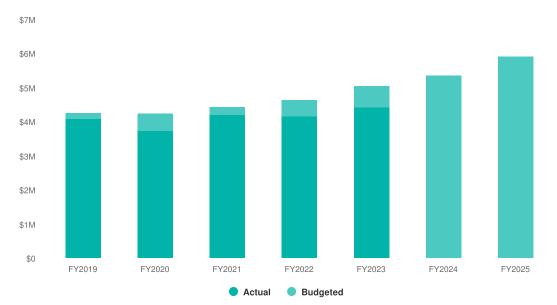
- Continue to develop and launch electronic/digital procurement initiatives with Information System Services (ISS), such as additional punchout/catalogs, including Home Depot, Office Depot, and online solicitation management.
- Develop and launch a more robust purchasing card (Pcard) program, starting with selected purchases, such as office supplies to provide additional rebates/savings to the County.
- Continue to collaboratively work with the Office of Equal Business Opportunity (OEBO) to increase Small, Minority, Women-Owned Business Enterprises (S/M/WBE) participation on awarded County goods and services' contracts from the prior year.



# **Expenditures Summary**

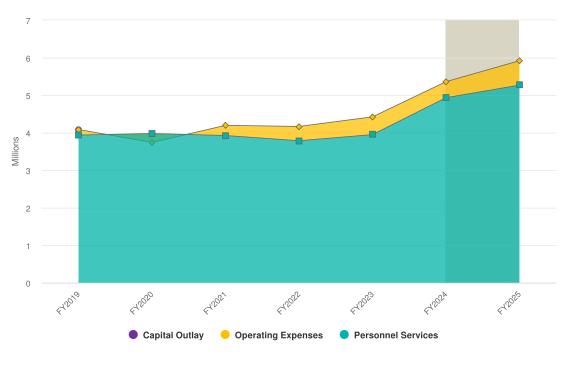


### Purchasing Proposed and Historical Budget vs. Actual



# **Expenditures by Expense Type**

**Budgeted and Historical Expenditures by Expense Type** 



Grey background indicates budgeted figures.

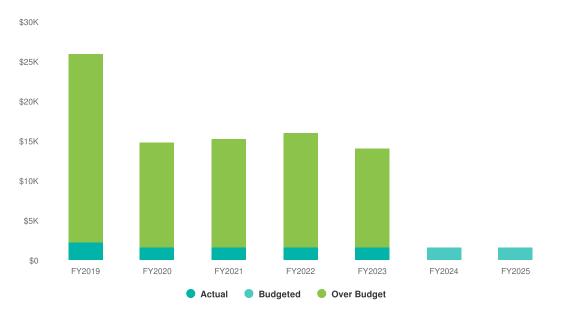
Operating Expenses – Increase is primarily due to reoccurring supplemental requests for replacement of aging computers and increased registration fees for necessary educational and professional certifications for staff.

<sup>&</sup>lt;u>Positions</u> Budget Process: 1 - Fiscal Manager I, 2 - Buyer

### **Revenues Summary**



### Purchasing Proposed and Historical Budget vs. Actual



# **Revenues by Source**

### Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

## **Performance Measures**

	PERFORMANCE MEASUREMENTS	Actual FY 2022	Actual FY 2023	Target <u>FY 2024</u>	Target FY 2025
	Cycle time (in days) to complete new vendor account registrations in VSS upon receipt of a properly completed application <sup>1</sup>	3.74	8.33	5	2
	Cycle time (in days) to complete vendor account modifications in VSS upon receipt of all required documents	0.94	1.29	2	2
R	Number of protests reviewed by the Department Director <sup>2</sup>		10	5	5
and the second	Percentage of "Non-Concur" Emergency Purchases <sup>3</sup>	16.8	0	25	25
	Percentage of Protests filed that were Sustained <sup>4</sup>			15	15
	Percentage of annual inventory variance <sup>5</sup>	0.2	0.24	0.35	0.25
	Percentage of staff with professional certification in procurement <sup>6</sup>	3	3	70	70

### **Comments**

1. FY23 was negatively impacted due to staffing shortage.

- 2. New metric created in FY23; no previous data available. Targets for FY24 and FY25 will be adjusted once baseline measures have been identified.
- 3. The Purchasing Director will "Non-Concur" with emergency purchases that do not meet the definition of "emergency purchase" as set forth in the Purchasing Code. The outcomes of this metric have been decreasing over the last few fiscal years, but more work needs to be done to further maintain the decreased number of "non-Concur" Emergency Purchases.
- New metric created in FY24; no previous data available. Target for FY25 will be adjusted once baseline measures have been identified.
- 5. FY24 was established based on FY23 vacancies and projected staffing capacity. FY25 was established with projection of full staffing in place.
- 6. Historically, the department has had 1 employee out of 30 staff persons (3%) with certification in procurement. The department's leadership is exploring opportunities where more staff can prepare for and take the NIGP Professional Certification exam every year until target is reached.



### **Risk Management**

#### Scott Marting

Director

#### **Mission Statement**

To identify, analyze, and control the risks associated with the programs, operations, and services provided to the employees and citizens of Palm Beach County in a professional, comprehensive, and cost-effective manner.

#### **Department Overview**

The department is comprised of four divisions covering the following activities: Group Insurance, Wellness, and Employee Assistance; Safety and Casualty; Workers' Compensation and Occupational Health; and Finance and Administration.

Learn more by visiting: Risk Management 🗹

# FY 2024 Highlights & Accomplishments

- Completed successful bid process to change third-party administration services for Workers' Compensation and Liability claims management. This change includes an advanced data management system for reporting incidents and claims into one system. This system will allow for comprehensive reporting back to the County Departments and administration. Workers' Compensation was able to retain all key on-site personnel to work for the new administrator, thereby ensuring continuity in operations.
- Completed a comprehensive dependent audit that required all employees who have dependents covered by the County's self-funded medical plan to provide acceptable documentation to establish valid dependent relationships. A total of 2,002 employees were required to provide documentation for more than 4,500 covered dependents; the project was successfully completed in July 2024.
- Successfully developed and deployed wellness programs and activities that focused on addressing the issues of loneliness and social isolation. United States Surgeon General, Dr. Vivek Murthy, released an advisory in 2023 that calls attention to the public health crises of loneliness, isolation, and lack of connection. According to the Advisory, "Disconnection fundamentally affects our mental, physical, and societal health. In fact, loneliness and isolation increase the risk for individuals to develop mental health challenges in their lives, and lacking connection can increase the risk for premature death to levels comparable to smoking daily." The Wellness Program is committed to offering activities to combat this issue in the workplace. The program developed an annual challenge "The Summer Social" that offered numerous ways for employees to connect with each other. This was deployed in a way, mindful of not disturbing productivity in the workplace and was scheduled creatively during lunch periods and after hours. The Wellness Program also introduced an inaugural "Well-Read" in person book club. The feedback received from employees who enjoyed these program offerings was overwhelmingly positive. The Wellness Program is committed to continue offering opportunities for social connections to foster improved mental, physical, and psychological well-being in the workplace and beyond.

## FY 2025 Emerging Issues

- The use of Artificial Intelligence (AI) in Risk Management by actuaries, claims professionals, and brokers as a tool to determine threats and outcomes, enhance decision making, and determine exposures in the property, casualty, workers' compensation, and group insurance programs.
- The property and casualty reinsurance market will continue to be difficult, causing reduced capacity and limited funding sources for insurers. While coverage remains available, more restrictive terms and conditions, as well as premium increases are expected to continue.
- Group Insurance is monitoring developments in the pharmaceutical area regarding the trajectory of specialty drugs and the emerging availability of biosimilars and the impact on pharmacy employee benefits. Other points of interest are Glucagon-like peptide (GLP-1) drugs available for weight loss purposes and the development of gene therapy for rare illnesses.

# **Expenditures Summary**

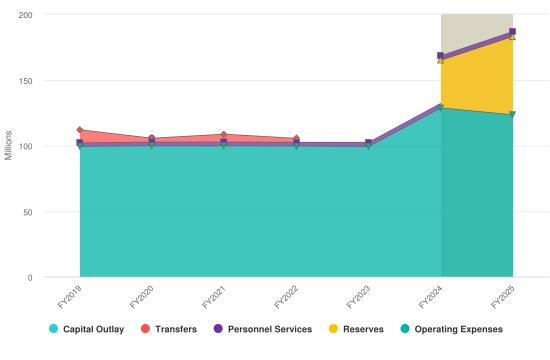


### **Risk Management Proposed and Historical Budget vs. Actual**



# **Expenditures by Expense Type**

**Budgeted and Historical Expenditures by Expense Type** 



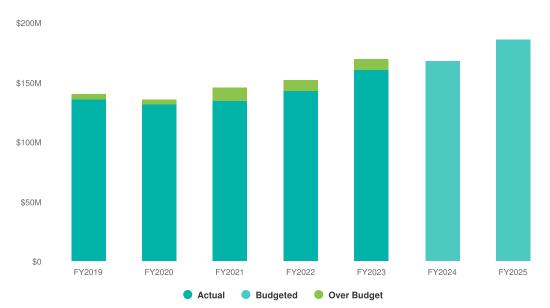
Grey background indicates budgeted figures.

Reserves - Increase is primarily due to insurance claims expenses which were lower than anticipated due to a change in healthcare provider.

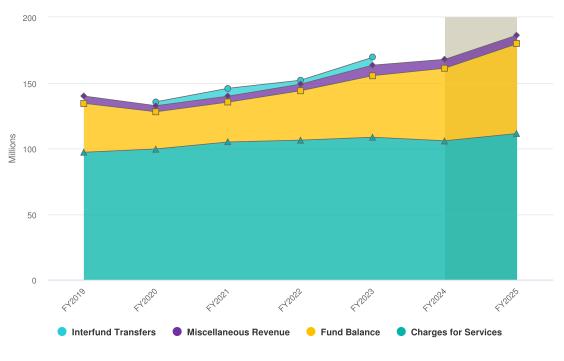
### **Revenues Summary**



### **Risk Management Proposed and Historical Budget vs. Actual**



## **Revenues by Source**



### **Budgeted and Historical 2025 Revenues by Source**

Grey background indicates budgeted figures.

Fund Balance - Increase is primarily due to the purchase of outside health insurance at a lower cost than expected due to a change in healthcare provider coupled with the rise in interest rates resulting in higher than anticipated revenues in FY 2024.



## **Performance Measures**

	PERFORMANCE MEASUREMENTS	Actual FY 2022	Actual FY 2023	Target <u>FY 2024</u>	Target FY 2025
	Number of participants in Educational and Training Programs Offered <sup>1</sup>	162	125	90	90
	Percent of Workers' Compensation Cases treated in-house <sup>2</sup>	97	98.25	90	90
255	Percentage increase in wellness program encounters <sup>3</sup>	6	9.2	5	5
20 S	Percentage of exams completed within two days <sup>4</sup>	97.5	98.25	95	95
	Total employee cases in the Employee Assistance Program <sup>5</sup>	322	322	310	310
	Workers' Compensation Claims closing ratio <sup>6</sup>	102	188	105	105

### 

- 1. Staffing shortages caused a decrease in outcomes.
- 2. In FY20, the department changed staffing and schedule options. In-house treatment with a medical provider on site five days per week reduces treatment with outside providers and increases in-house care. We continue to strive for an efficient process to treat these cases in-house more often, which can be noted in FY22 and FY23 actuals exceeding established targets.
- 3. Our Wellness program continues to reach employees through various avenues. Our goal is to increase offerings/participation each year. Targets for FY24 and FY25 will be adjusted to be more in line with current staffing capacity.
- 4. Customer service remains a top priority for our Occupational Health Clinic. The more efficiently we can process new hire requests, the quicker each new employee can begin their County career.
- 5. The data collected helps us better identify trends in the mental health of our employees and lets us know if our EAP program is operating effectively. Although actuals are the same for FY22 and FY23, these are accurate figures.
- 6. This exceptional result in FY23 was achieved because of an emphasis on closing and settling claims, which combined with a better-than-expected lower number of new claims reported.

## **Water Utilities Department**

#### Ali Bayat

Director

#### **Mission Statement**

To provide the highest quality potable water, reclaimed water, and wastewater service to customers in a fiscally and environmentally sound manner. The Department's vision for the future is to have the "Best Water, Best Service, and Best Environmental Stewardship."

#### **Department Overview**

Provides potable water distribution and wastewater collection services to approximately 600,000 residents within 1,200 square miles of the primarily unincorporated area of Palm Beach County. Operates five regional water treatment plants with a total treatment capacity of 113.28 million gallons per day (mgd). Owns and operates the 35 mgd Southern Region Water Reclamation Facility, a state-of-the-art wastewater treatment and water reclamation facility. Owns 23.5 mgd of capacity in the East Central Regional Wastewater Treatment Plant, which is operated by the City of West Palm Beach. Operates a Central Region Operations Center, a Southern Region Operations Center and Central Laboratory, and a Customer Service Facility.

The department is comprised of the following divisions: Finance & Administration, Engineering Services, Environmental Health and Safety & Laboratory, Customer Service and Communications, Operations (Lines and Water/Wastewater Treatment Plants), Maintenance (Lift Stations, Infiltration and Inflow, and Facilities, Water/Wastewater Treatment Plants), Information Technology, and Asset Management.

Learn more by visiting: Water Utilities 🗹

## FY 2024 Highlights & Accomplishments

- The Water Utilities Department (WUD) received a total of 10 awards on the local, state, national, and international level that demonstrated the department's mission statement of Best Water, Best Service, and Best Environmental Stewardship. WUD also held a ceremonial groundbreaking of the Green Cay Phase II project. The occasion marked the beginning of construction on the innovative, first-of-its-kind advanced water purification facility, education center, and public park due to open in 2026.
- For the sixth consecutive year, drinking water meets and exceeds state and federal drinking water standards, with zero water quality violations.
- WUD must comply with the Lead and Copper Rule Revision regulations by October 16, 2024. A major component of the new regulation is to complete a service line inventory and have a public-facing website for customers to find the material of their service line. Over 90% of the service line inventory of 204,000 connections through review of record drawings, local building codes, and field investigations have been completed and the website will be available to the public before the mandated date.

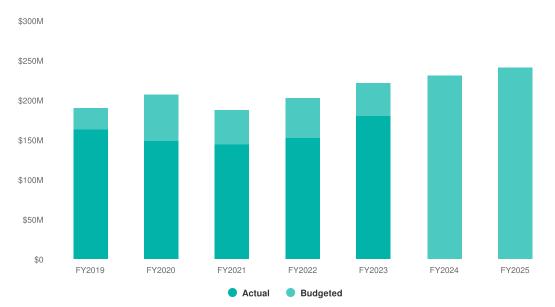
## FY 2025 Emerging Issues

- Due to the escalation in costs WUD is working on a Cost-of-Service Study that may require the utility to revisit rates, rate structure, connection fees, and service initiation fees. Capital projects are coming in 25-35% over the original planned budget amount.
- Increasing challenges to attract qualified candidates due to a limited/diminished candidate pool, all the while trying to maintain and retain existing employees.
- Although WUD has been exceeding or meeting all the applicable Federal and State water quality regulatory requirements, compliance with some of the newly regulated contaminants such as Per- and polyfluoroalkyl substances will bring some financial and operational challenges.

# **Expenditures Summary**

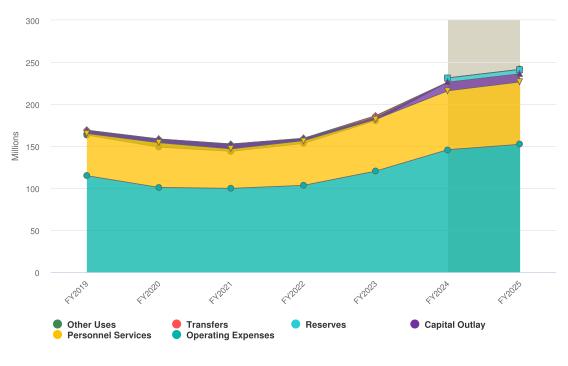


### Water Utilities Department Proposed and Historical Budget vs. Actual



# **Expenditures by Expense Type**

**Budgeted and Historical Expenditures by Expense Type** 



Grey background indicates budgeted figures.

#### Positions

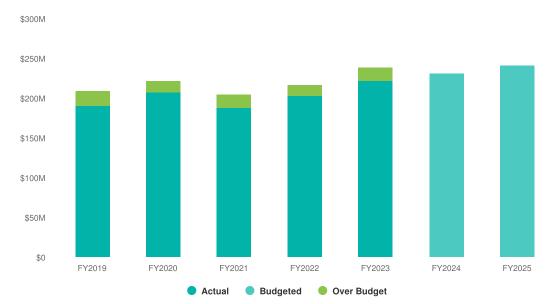
Budget Process: 1 - Education Specialist, 1 - Utilities Support Services Coordinator, 2 - Utility Line Crew Chief, 1 - Chief Plant Operator, 1 - Customer Service Representative, 1 - Electronic Technician

Transfers - Increase is due to the growth in subscribers for the County's 800 MHz Radio System.

## **Revenues Summary**

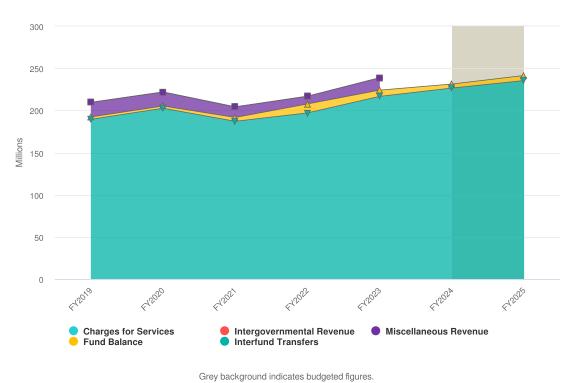


### Water Utilities Department Proposed and Historical Budget vs. Actual



## **Revenues by Source**

Budgeted and Historical 2025 Revenues by Source



Fund Balance - Increase is primarily due to lower than anticipated expenses in FY 2024.

## **Performance Measures**

	PERFORMANCE MEASUREMENTS	Actual FY 2022	Actual FY 2023	Target <u>FY 2024</u>	Target <u>FY 2025</u>
	Annual Capital Expenditures <sup>1</sup>	61,599,054	90,093,885	48,000,000	48,000,000
	Cost per thousand gallons of potable water <sup>2</sup>	1.78	1.98	1.5	1.5
_111	Cost per thousand gallons of treated wastewater <sup>3</sup>	2.34	2.53	2.1	2.1
Ø	Percentage of preventative maintenance versus corrective maintenance that shows a reduction in life cycle costs of the organization's assets.	18.13	14.54	15	15
	Total purchase orders for the year (DO, DPO, KDO, CPO and EPO) <sup>4</sup>	4,208	5,962	4,000	4,000
	Call Center -call volume <sup>5</sup>	279,632	200,928	360,000	360,000
$\bigcirc$	Communications - Incoming calls from external stakeholders <sup>6</sup>	26,479	21,534	30,000	30,000
•	Communications - Incoming/Outgoing Calls from Internal Stakeholders <sup>7</sup>	73,284	48,910	111,600	111,600

### <u>Comments</u>

- 1. While the department exceeded the target of \$48M in FY23, there is a multitude of capital improvement projects and not enough staff to fully implement our Capital Improvement Program.
- 2. Metric is calculated as such: Operations Cost (Electricity, Chemicals, Personnel, etc.)/1000 Gallons of Potable Water. Increase in cost of supplies have contributed to the total increases in FY22 and FY23.
- 3. Metric is calculated as such: Operations Cost (Electricity, Chemicals, Personnel, etc.)/1000 Gallons of Treated Wastewater Water. Increase in cost of supplies contributed to the total increases in FY22 and FY23.
- 4. Since 2019, WUD Procurement has absorbed additional responsibilities with the addition of the Office of Equal Business Opportunity ordinance and the requirement of managing county wide master agreements as a Lead Department. The administration of these contracts was diverted to the County Departments with the largest share of purchases for each contract and WUD deemed to be the "Lead" for the Master Agreement. Ever since, the total purchase orders have been increasing each year. FY24 and FY25 targets will be adjusted accordingly.
- 5. On track and showing improvements from FY22. FY24 and FY25 targets will be adjusted accordingly.
- 6. On track and showing improvement over FY22.
- 7. WUD would like to see these actuals decrease as they pertain to employee calls. FY24 and FY25 targets will be adjusted to better align with decrease calls.

## **Youth Services**

### Elisa Cramer

Director

#### **Mission Statement**

Growing brighter futures by providing quality service, education, and access to resources and opportunities.

#### **Department Overview**

The department is comprised of the following divisions: Administration; Finance, Contracting, and Administrative Services; Outreach and Community Planning; and Residential Treatment and Family Counseling.

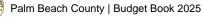
Learn more by visiting: Youth Services 🗹

# FY 2024 Highlights & Accomplishments

- Hosted first-ever Mental Health Family Day Camp celebrating Mental Health Awareness and Trauma-Informed Care Month. The event featured therapeutic workshops that promoted family collaboration, self-exploration, and the Sanctuary Model's principles.
- Among the first agencies in the County to pilot the Behavioral Health Technician internship program for high school students, where the intern was able to gain exposure to a community mental health setting and learn firsthand about some of the career options available.
- Received the highest-ever number of applications for Summer Camp scholarships (5,252 scholarships were awarded of 6,929 applications received). More than double the number of youth identified as unsheltered received scholarships (789 in 2024 compared with 363 in 2023).

## FY 2025 Emerging Issues

- Seeking re-certification of the coveted Sanctuary Model of Trauma-Informed Care for the entire department. This certification symbolizes the department's commitment to providing a higher level of care, a trauma-sensitive environment for the clients and community, and a better work environment for employees. Youth Services is the only government agency in Florida to hold this certification.
- The US Surgeon General has issued an advisory highlighting the stressors that impact the mental health and well-being of parents and caregivers, the critical link between parental mental health and children's long term well-being, and the urgent need to better support parents, caregivers, and families. Youth Services continues to work in partnership with community organizations and service providers to serve these youth and families and to seek additional therapeutic staff, including clinicians who speak Creole.
- The Family Violence Intervention Program is currently managing more highly complex cases than ever before, involving significant mental health and substance use disorders, as well as significant trauma. These cases require increased case management support due to the numerous challenges they present upon entering the program. As a result, some of these youth may need to remain in the program for an extended period to achieve successful completion.

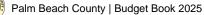


# **Expenditures Summary**

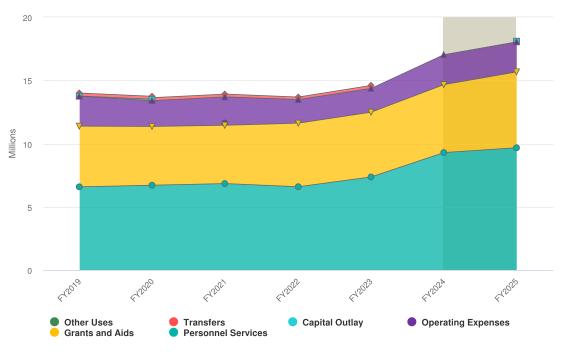


### Youth Services Proposed and Historical Budget vs. Actual





# **Expenditures by Expense Type**



**Budgeted and Historical Expenditures by Expense Type** 

Grey background indicates budgeted figures.

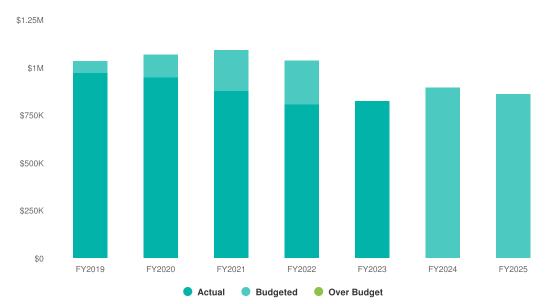
Grants and Aids - Increase is primarily due to recurring supplemental requests for the Summer Camp Schloarship Program and Community Based Agencies funding.

Capital Outlay - Increase is due to a one time supplemental request for the replacement of a commercial dishwasher at Highridge Family Center.

# **Revenues Summary**

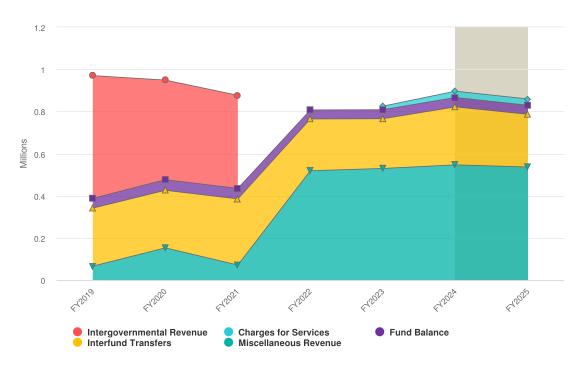


### Youth Services Proposed and Historical Budget vs. Actual



## **Revenues by Source**

Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

## **Performance Measures**

	PERFORMANCE MEASUREMENTS	Actual FY 2022	Actual FY 2023	Target <u>FY 2024</u>	Target <u>FY 2025</u>
ଭନ	Number of department internal internship opportunities and external community based agency and partnership opportunities filled for local graduate, undergraduate and high school students pursuing a career path. <sup>1</sup>	22	143	32	32
	Number of monthly contract claims processed annually from funded agencies <sup>2</sup>	614	584	683	655
	Percent of CBA and YEC contracts that are meeting programmatic outcomes as reflected in Logic Model and Scope of Work.	90	90	86	86
$\bigcirc$	Number of children enrolled and participating in summer camp through Summer Camp Scholarship Program <sup>3</sup>	3,612	4,091	3,400	3,200
	Number of behavioral/mental health training provided by Ed Center staff. <sup>4</sup>	70	87	56	56
	Number of clients receiving community based services through Youth and Family Counseling 5	486	350	400	400
$\wedge$	Number of clients served through FVIP	151	155	155	155
	Number of community outreach & educational events attended by all YSD staff <sup>6</sup>	63	88	60	60
	Percentage of pervasively impaired youth who improved with residential treatment according to the Child and Adolescent Functional Assessment Scale (CAFAS) <sup>7</sup>	100	85	85	85

#### **Comments**

- 1. FY23= 143 Total number of internal internship opportunities and OCP external internship opportunities (includes interns on payroll & paid contracted (FCA), social work interns, university affiliations (RTFC) & interns contracted through external agencies (OCP). Increase in OCP external opportunities and university affiliations.
- Although it appears less claims were processed than anticipated in FY23, this is due to the timing of contract reimbursements being submitted as some reimbursements and payments were combined to include more than one month of service. This results in a lower number of claims but with more contracts than anticipated, the number of months of service to audit were higher. Also, the contract for Planned Parenthood (R2021-1297) was cancelled in April 2023.
- 3. Targets for FY24 and FY25 are based on projections of available funding.
- 4. In FY23, more community outreach presentations were offered than usual due to greater requests from the community and more interest in providing these presentations from the doctoral trainee cohort. Targets for FY24 and FY25 are based on current staffing capacity.
- 5. in FY23, 350 clients received community-based services through YFC. It should be noted that multiple positions were vacant for the majority of the fiscal year. Targets for FY24 and FY25 were projected while considering current staffing shortages and anticipating some vacancies getting filled soon.
- 6. For FY 2023, YSD shared resources to PBC residents at a total of 88 Community Events and Educational Events. Through these various events YSD Resources were shared with diverse populations such as Migrant Families, LGBTQ Community, Haitian Community, etc. YSD created a Community Events Team who

attended these events often on nights and weekends. If this process remains sustainable, targets for FY24 and FY25 will be increased accordingly.

7. FY24 and FY25 targets were created based on national standards and best practices. Pervasive Behaviorally Impaired criteria is defined as severely or moderately impaired on 3 CAFAS subscales: Home, School, and Behavior Towards Others. These youth may need specialized treatments or additional supports to obtain progress. In FY23, 85% of pervasively impaired youth improved with treatment. Although, this is a decrease from the previous fiscal year, we reached out target goal. Due to the residential program being 3-4 months long, there are times when the sample size is quite small and not all youth in the program met criteria for pervasive impairment (n=3). FY22 was significantly above average regarding outcome measures (100%).

# **Commission on Ethics**

#### **Christie Kelley**

Director

#### **Mission Statement**

The mission of the Palm Beach County Commission on Ethics is to foster integrity in public services, to promote the public's trust and confidence in that service, and to prevent conflicts between private interests and public duties.

#### **Department Overview**

The Palm Beach County Commission on Ethics' (COE) specific statutory authority is authorized by Florida Statutes, §112.326, and is derived from Palm Beach County Code §2-254. The Commission oversees, administers, and enforces the Palm Beach County Code of Ethics, Lobbyist Registration Ordinance, and Post-Employment Ordinance; investigates complaints regarding alleged violations of these laws; provides formal advice to persons who fall within the jurisdiction of the commission; conducts educational programming for the community and persons under the jurisdiction of the Commission, and proposes governmental ethics law reform. Persons who fall within the jurisdiction of the Commission include county and municipal elected and appointed officials and employees, vendors and lobbyists and their principals or employers, and other local governmental entities subject to jurisdiction pursuant to contract or Memoranda of Understanding.

Learn more by visiting: Palm Beach County Commission on Ethics 🗹

# FY 2024 Highlights & Accomplishments

- Used newly created Marketing Plan and Outreach Plan to coordinate and attend 22 outreach events to promote and raise awareness of the Commission and to educate the public about the Commission's mission of increasing public trust in government.
- Published 17 advisory opinions; handled 37 pre-inquiry reviews, 10 inquiries, and 27 complaints; conducted 11 in-person trainings; and completed 17 training compliance reviews.
- Continue to increase community outreach efforts to strengthen and maximize the Commission's presence in the community.

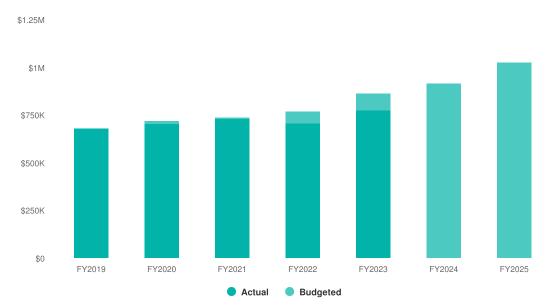
## FY 2025 Emerging Issues

- Enhance the COE's omprehensive education program by evaluating and reviewing programming, needs, and delivery methods, and revising the Code of Ethics training.
- Overhaul and improve website using creative headlines, up-to-date information, and user-friendly design and navigation to engage readers to subscribe to the site.
- Continue to increase community outreach efforts to strengthen and maximize the Commission's presence in the community.

# **Expenditures Summary**

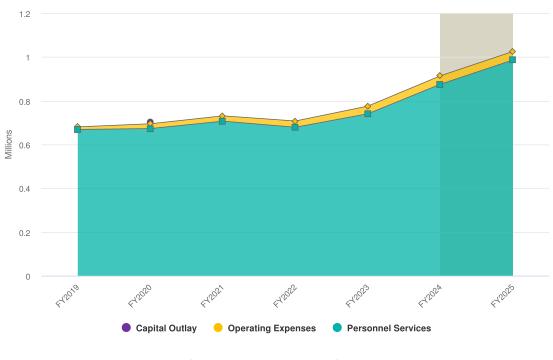


### **Commission on Ethics Proposed and Historical Budget vs. Actual**



# **Expenditures by Expense Type**

**Budgeted and Historical Expenditures by Expense Type** 



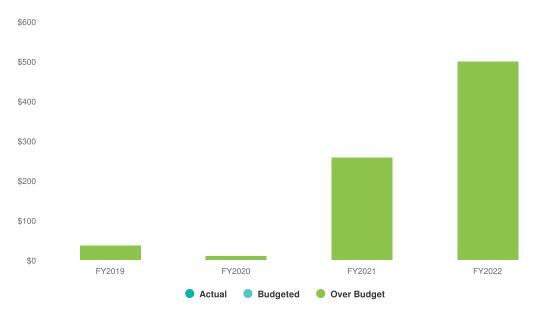
Grey background indicates budgeted figures.

Personnel Services - Increase is partially due to the assignment of correct Florida Retirement System contribution rate for the Executive Director.

# **Revenues Summary**

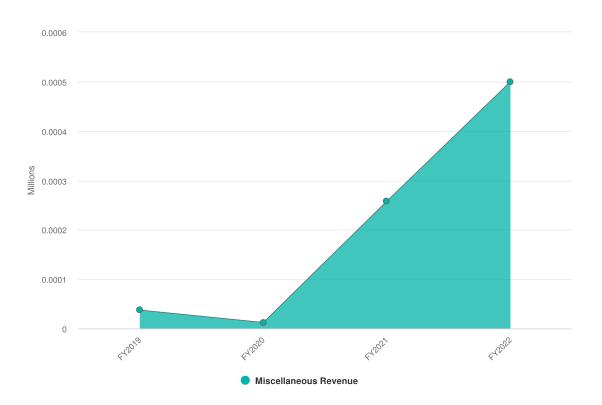


### Commission on Ethics Proposed and Historical Budget vs. Actual



# **Revenues by Source**

### Budgeted and Historical 2025 Revenues by Source



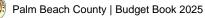
## **Performance Measurements**

	PERFORMANCE MEASUREMENTS	Actual FY 2022	Actual FY 2023	Target <u>FY 2024</u>	Target <u>FY 2025</u>
	Average completion time (in days) for inquiries	38	43.7	50	50
	Average time (in days) for completion of advisory opinions <sup>1</sup>	12.7	8.12	15	10
Ø	Number of council meetings attended by staff $^{\rm 2}$	39	41	39	39
	Number of public presentations and overviews about the Office/Commission on Ethics <sup>3</sup>	32	20	6	6
	Number of training compliance reviews completed <sup>4</sup>	12	17	11	11

### **Comments**

1. Targets for FY24 and FY25 were adjusted to be more aligned with actuals decreasing over FY22 and FY23 but still sustainable based on staff capacity.

- 2. Additional meetings were held at request of municipalities in FY23.
- 3. In-person trainings are provided upon request. Pre-recorded COE Ethics trainings are accessible on the office website and are recommended for employees and officials within COE jurisdiction. Targets for FY24 and FY25 were based on staffing vacancies and need for training of new staff onboarding. Targets will be reassessed in the future.
- 4. Trainings have resumed to normal figures since the Covid-19 Pandemic as of FY22 and continued to show an increase in demand in FY23. Targets for FY24 and FY25 remain conservative due to current staffing vacancies and capacity.



# **Criminal Justice Commission**

#### Angelique J. Pickett

Executive Director

#### **Mission Statement**

To study all aspects of the criminal justice and crime prevention systems within the federal, state, county, municipal, and private agencies within the County, including the study of the health and human services and educational systems, among others, as they pertain to criminal justice or crime prevention.

#### **Department Overview**

The Criminal Justice Commission (CJC) is an advisory commission to the Board of County Commissioners (BCC). It is comprised of 35 members; 18 public sector members representing local, state, and federal criminal justice and governmental agencies, 17 private sector members representing 10 business leaders nominated by the Economic Council of Palm Beach County (with one representative from CareerSource and one representative from the Health Care District of Palm Beach County), and six at-large members representing one clergy member nominated by a variety of clergy associations in the County representing a broad-range of faiths, one returning citizen, one crime survivor, one student between the age of seventeen and twenty-two years of age, one representative of the Black Chamber of Commerce, and one representative of the Hispanic Chamber of Commerce. The objective of the CJC is to develop and make recommendations to the Board of County Commissioners on policies and programs designed to: provide overall coordination to law enforcement and crime prevention efforts in Palm Beach County (PBC), provide an efficient, cost-effective, and timely criminal justice system, and to effect the reduction of crime on a permanent basis.

Learn more by visiting: Criminal Justice Commission 🗹

## FY 2024 Highlights & Accomplishments

- Successfully amended the membership composition of the PBC CJC, with the support of the BCC, through Ordinance No. 2023-039, to ensure a diverse membership that is reflective of the County's population. The revision of the CJC ordinance expanded membership from 32 to 35 members, now consisting of 18 public sector members and 17 private sector members. The new membership is representative of the Black and Hispanic Chambers of Commerce, county youth, crime survivors, and returning citizens.
- In partnership with the JFA Institute, a jail stress test assessment was conducted to evaluate the local jail population and assist in developing effective strategies to assist with developing a more efficient pre-trial sentencing business model and safely reducing in-custody waiting periods. The assessment process resulted in seven recommendations, each of which is currently under review by the CJC.
- Continuing the partnership with the MacArthur Foundation, as part of the Safety and Justice Challenge, staff submitted a Capstone grant application to continue the work toward safely reducing the local jail population and the reduction of racial and ethnic disparities throughout the PBC criminal justice system.

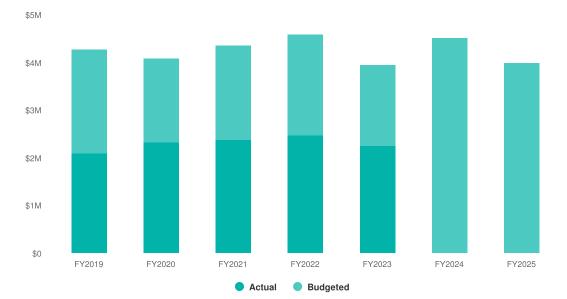
### FY 2025 Emerging Issues

- Increase CJC communication and task force membership through community re-engagement.
- Enhance research and data collection strategies to drive evidence-based decisions and recommendations to address the needs of individuals within the criminal justice system who also face behavioral health, housing, and substance-use challenges and develop a jail population review team to evaluate criminal justice processes to optimize case processing efficiency.
- Acquiring sustainable funding sources to support efforts in the areas of community engagement, crime prevention, data collection and reporting, research, youth intervention, and enhancement of collaborative and innovative ideas surrounding the criminal justice system.

# **Expenditures Summary**

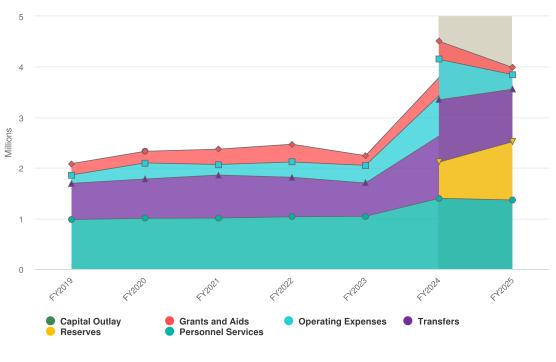


### Criminal Justice Commission Proposed and Historical Budget vs. Actual



# **Expenditures by Expense Type**

### **Budgeted and Historical Expenditures by Expense Type**



Grey background indicates budgeted figures.

Operating Expenses - Decrease is primarily due to spending down of the \$875K MacArthur Safety and Justice Challenge Grant.

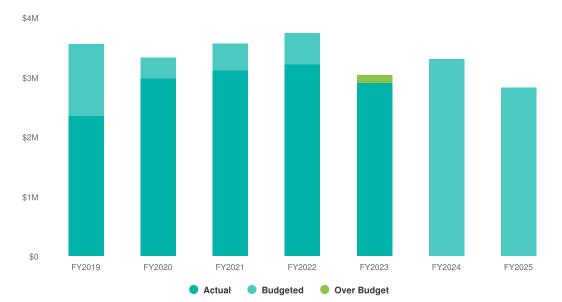
Grants and Aids - Decrease is primarily due to spending down of the Trauma-Informed Training Initiative, \$875K MacArthur Safety and Justice Challenge Grant, and the FY 2024 Florida Department of Law Enforcement Justice Assistance Grant.

Transfers - Decrease is primarily due to the expiration of grants and the spending down of funds for the Battered Women's Justice Project Contract and the Trauma Informed Training Initiative. This also resulted in an increase to reserves.

## **Revenues Summary**

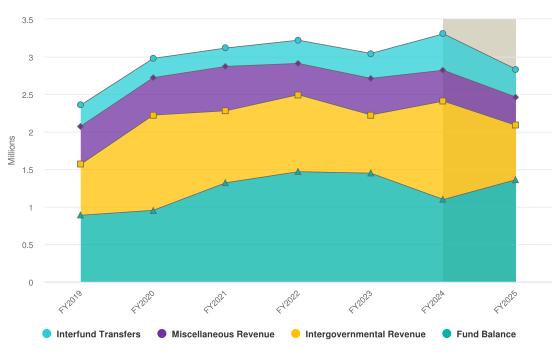


Criminal Justice Commission Proposed and Historical Budget vs. Actual



## **Revenues by Source**

Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Intergovernmental Revenue - Decrease is primarily due to spending down of \$875K MacArthur Safety and Justice Challenge Grant.

Interfund Transfers - Decrease is due to spending down of the Trauma Informed Training Initiative.

Fund Balance - Increase is primarily due to the carry forward of revenue in the Crime Prevention Fund.

## **Performance Measurements**

	PERFORMANCE MEASUREMENTS	Actual <u>FY 2022</u>	Actual <u>FY 2023</u>	Target <u>FY 2024</u>	Target FY 2025
	Average number of pretrial jail days <sup>1</sup>	18.6	20.66	22	22
	Incarceration rate per 100,000 county population <sup>2</sup>	123.34	124.31	130	130
	Number of CJC Executive Committee meetings held <sup>3</sup>	7	7	14	14
)	Number of Law Enforcement Planning Council meetings held <sup>4</sup>	9	4	4	4
	Number of Public Safety Coordinating Council meetings held <sup>5</sup>	8	2	9	9
	Number of community engagement events held <sup>6</sup>	5	5	10	10
	Number of full CJC meetings held <sup>7</sup>	6	7	10	10
	Number of residents graduated from Citizens Criminal Justice Academy <sup>8</sup>	261	46	125	125
	Percent of jail admissions for Failing To Appear in Court <sup>9</sup>	12.24	10.48	10	10
	Percentage of African American inmates in county jail <sup>10</sup>	56.74	57.98	47	47

### 

- 1. During a Jail "Stress Test" Assessment hosted by the CJC in FY23, discussions were held with key court system stakeholder to identify possible drivers, particularly policies, that may lead the case processing inefficiencies. Several recommendations were made, which will be followed up on to test.
- 2. This metric is not controlled by CJC, although the Commission provides data and best practices information to assist in the reduction of incarceration rates. Metric calculation: Average Daily Population divided by Total Palm Beach County Population multiplied by 100,000.
- 3. The Executive Committee is responsible for managing the business of the CJC. It meets monthly or on as needed basis. FY22 and FY23 meetings fell short due to staffing vacancies.
- 4. As of FY23, the LEPC is meeting quarterly, rather than monthly.
- 5. There are typically 9 meetings held during the year, with a break from June-August. In FY23, the Corrections Taskforce was eliminated and the work of formulating recommendations on jail performance now rests with the County's Public Safety Coordinating Council. Meetings did not occur at rate intended due to staffing vacancies.
- 6. The Community Engagement Taskforce continues to focus on its role and how to impact the criminal justice system. Previously, forum events were held throughout the County in collaboration with law enforcement, partners, and stakeholders. Forums will not be held yearly, although other outreach events will continue with current staffing capacity.
- 7. Meetings were not held to the extent expected due to staffing capacities/vacancies.
- 8. There were 46 graduates as the end of FY 2023. During the year, discussions took place to improve the Academy, those deliberations took longer than expected, so the target was not met. In addition, PBSO sponsored their own Academy, which took participants away from the narrow pool of citizens.
- 9. The CJC continues to work with the community and partners to address these concerns.
- 10. The CJC continues to work with the community and partners to address these concerns.

# **Office of Community Revitalization**

Houston L. Tate

Director

#### **Mission Statement**

To strengthen and improve Palm Beach County neighborhoods by engaging citizens' participation, enhancing governmental response to community needs, and providing education, technical, and financial assistance to help residents plan and implement sustainable neighborhood improvements.

#### **Department Overview**

The Office of Community Revitalization (OCR) facilitates and coordinates community revitalization initiatives within designated residential neighborhoods in unincorporated Palm Beach County. These initiatives are undertaken in partnership with other County departments and outside agencies.

One of the core OCR initiatives is its Community Connect Initiative, designed to provide neighborhoods with a link to County government, increase citizens' access to news and information, increase understanding of local government structure, enhance citizen engagement and participation in local problem-solving and decision-making, and foster a proactive interaction with local government built on trust, reciprocity, and understanding. The initiative is comprised of a website, e-mail publications, ongoing news and resource alerts, individual and community connection meetings, speaking engagements, citizen education, workshops, brochures and handouts, and a referral program.

Learn more by visiting: Office of Community Revitalization 🗹

## FY 2024 Highlights & Accomplishments

- Collaborated with the Palm Beach County Traffic Division and local communities to identify high-priority locations and successfully implement speed humps in the Haverhill East, Homes At Lawrence, Country Club Acres, and San Castle areas. This initiative has substantially improved pedestrian safety and reduced speeding incidents.
- Organized the annual Back to School PBC! event at four locations, serving over 10,000 students. With nearly 12,000 students registered and over 6,400 students served at the Convention Center alone, the event exceeded expectations despite challenges. This achievement was made possible through extensive community partnerships and multilingual outreach efforts.
- Partnered with various organizations to distribute free food to over 9,000 residents across four Countywide Community Revitalization Team (CCRT) areas. This collaborative effort, involving entities like the Palm Beach County Sheriff's Office and Whole Foods, showcased OCR's commitment to addressing immediate community needs.

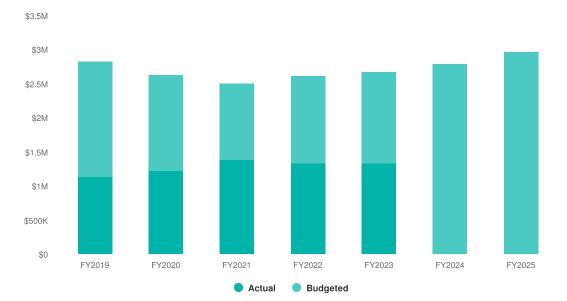
## FY 2025 Emerging Issues

- Implementing innovative strategies to secure sponsorships and donations for essential resources, particularly for the annual Back to School PBC! event, to ensure its continued success and meet increasing community demands.
- There is a growing demand for school supplies and backpacks, requiring additional funding allocations to adequately meet the needs of students and ensure no child is left without necessary materials.
- Working to enhance outreach efforts in targeted CCRT neighborhoods to increase resident mobilization and engagement, while also developing new strategies to improve participation in CCRT meetings and activities amidst limited OCR staffing and resources.

# **Expenditures Summary**

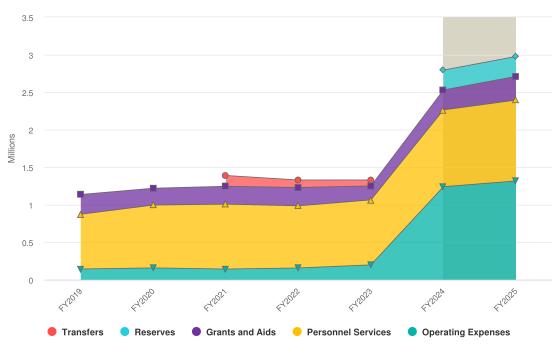


### Office of Community Revitalization Proposed and Historical Budget vs. Actual



# **Expenditures by Expense Type**

Budgeted and Historical Expenditures by Expense Type



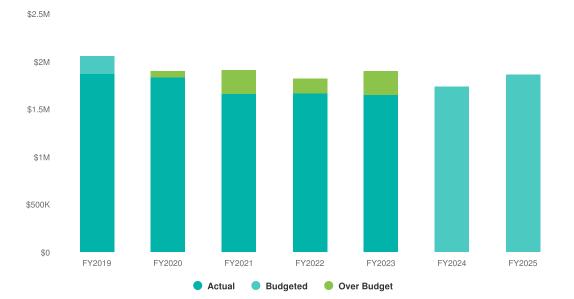
Grey background indicates budgeted figures.

Grants and Aids - Increase is due to an approved supplemental for the FY 2025 NEAT Grant Program.

## **Revenues Summary**

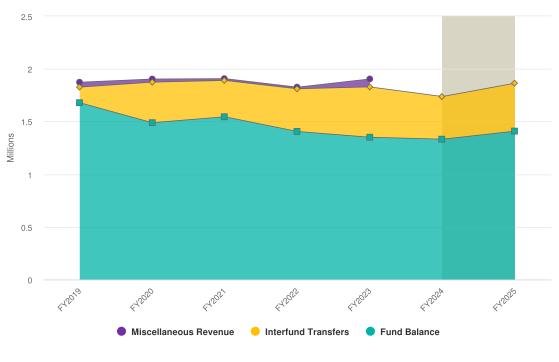


### Office of Community Revitalization Proposed and Historical Budget vs. Actual



## **Revenues by Source**

Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Interfund Transfers - Increase due to an approved supplemental for the FY 2025 NEAT Grant Program.

	PERFORMANCE MEASUREMENTS	Actual FY 2022	Actual FY 2023	Target <u>FY 2024</u>	Target FY 2025
	Number of NEAT grant applications submitted	13	18	25	25
	Number of NEAT grants awarded <sup>2</sup>	13	17	14	14
	Number of registered students who attended the Back to School PBC! event <sup>3</sup>	5,001	5,062	4,000	4,000
	Number of students registered to participate in the Back to School PBC!	10,147	11,577	11,000	11,000
	The percentage of parents satisfied with the Back to School PBC! event <sup>4</sup>	89	88	80	80
	Number of residents served through OCR's food distribution program <sup>5</sup>	21,900	10,000	9,000	9,000
	Number of participants attending the CCRT monthly meetings	318	387	420	420
$\bigcirc$	The percentage of CCRT participants who are satisfied with CCRT meetings <sup>6</sup>	74.19	100	80	80

## **Performance Measurements**

### **Comments**

- The number of NEAT grants awarded in a Fiscal Year is in part a function of the relevance of the projects that come before the NEAT Steering Committee as well as the overall organization and quality of completed applications.
- 2. The annual targets continue to consistently be met or exceeded; however, it remains unclear whether any increases in the number of awards is a result of heightened interest in the program, the submission of more promising projects, or a reduction in the total amount requested. Despite the growing interest and quality of applications, it is important to note that no additional awards could be provided due to limitations in funding.
- 3. While the stretch goal was met, fewer students than anticipated actually attended the event in FY23 due to the increase in registered students. Approximately 8,000 students total (including outside the event) were provided with the necessary backpacks, school supplies, and essential resources Countywide.
- 4. Based on exceeding the target for FY22 and FY23, future targets will be adjusted accordingly.
- 5. This metric was implemented in FY20. Due to the disruption of daily lives in CCRT areas linked to the COVID pandemic, OCR partnered with relevant public and non-profit organizations to address continued access to healthy and nutritious food. As the pandemic has subsided, the extreme needs in the communities served have decreased, but a continued need still persists. The need within the communities, coupled with expanded availability of food resources and OCR's partnerships with organizations like Palm Beach Harvest and Restoration Bridge, continue to drive the continuation of our distribution goals.
- 6. OCR switched to in-meeting live polling in March of 2022 due to lack of survey responses, when the survey was done following the meeting. The result proved to be extremely successful as 70% of the meeting participants completed the survey, with a 96% satisfaction, but the annual average remained at 74.19%. FY23 showed great improvement in this metric.



# **Office of Equal Business Opportunity**

#### Tonya Davis Johnson

Director

#### **Mission Statement**

The Office of Equal Business Opportunity (OEBO) ensures that all local small businesses have an equitable opportunity to participate in the County's procurement process. Our purpose is to work with all County departments to provide support and technical assistance while promoting the economic growth, expansion, and increased productivity of all Small, Minority, and Women-Owned Business Enterprises (S/M/WBE) in accordance with the established ordinance, policies, and guidelines.

#### **Department Overview**

The OEBO is responsible for monitoring conditions affecting local small businesses within the marketplace that can provide goods and services to the County, thus creating an environment that encourages the growth and development of small businesses in the County.

Learn more by visiting OEBO 🗹

# FY 2024 Highlights & Accomplishments

- Participated in the 18th Annual Palm Beach Partners Business Matchmaker Conference & Expo and Spotlight on Vendors Awards celebration recognizing the accomplishments of local businesses, small business advocates, and community partners.
- Obtained Board of County Commisisoners approval to increase the S/M/WBEs size standards for all business categories.
- 19 S/M/WBEs awarded their first contract during FY 2024.

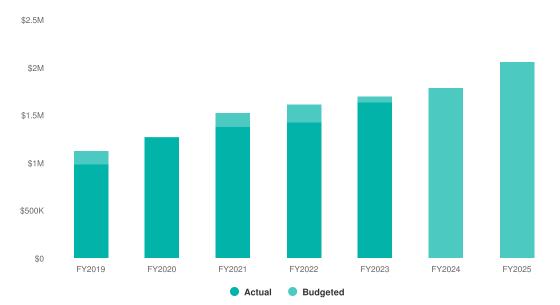
## FY 2025 Emerging Issues

- Conduct targeted recruitment and outreach efforts to increase S/M/WBE certification and utilization.
- Integration of diversity management software system to provide automated reporting, certification, and vendor outreach services.
- Disparity Study update in progress and expected to conclude in 2025.

# **Expenditures Summary**

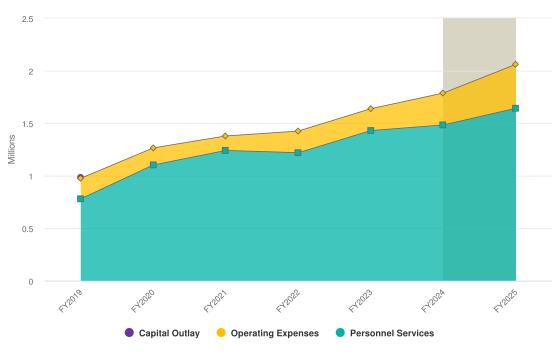


### Office of Equal Business Opportunity Proposed and Historical Budget vs. Actual



## **Expenditures by Expense Type**

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

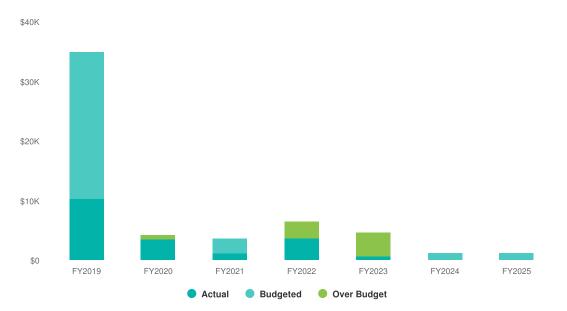
Personnel Services - Increase is primarily due to Florida Retirement System rate adjustments that were not budgeted at the department level and to align the budget for life and health insurance with historical and estimated actuals.

Operating Expenses - Increase is primarily due to a FY 2025 recurring supplemental request for Diversity Management software.

## **Revenues Summary**



### Office of Equal Business Opportunity Proposed and Historical Budget vs. Actual



# **Revenues by Source**

### Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

### **Performance Measurements**

	PERFORMANCE MEASUREMENTS	Actual FY 2022	Actual <u>FY 2023</u>	Target <u>FY 2024</u>	Target <u>FY 2025</u>
	Number of contracts newly awarded to S/M/WBEs within the current fiscal year. (S/M/WBE = Small, Minority and Women Owned Business Enterprises) <sup>1</sup>	13	20	20	20
	Number of current and potential S/M/WBEs provided with technical assistance and/or support services. (S/M/WBE = Small, Minority and Women Owned Business Enterprises) <sup>2</sup>	1,685	1,523	1,500	1,500
چ	Number of outreach events OEBO has hosted, sponsored and/or participated in <sup>3</sup>	39	79	80	80
	Number of trainings provided to Palm Beach County departmental staff (Internal Training) <sup>4</sup>	47	74	64	64
	Number of waivers processed <sup>5</sup>	36	25	48	48
	Percentage of outreach attendees that have become certified or recertified by OEBO <sup>6</sup>	12	7	8	8
	Provide multiple platforms for customers to provide feedback	1	1	1	1
	Total number of certification, recertification and modification applications processed <sup>7</sup>	197	286	300	300

#### 

- 1. These figures represent contracts awarded to S/M/WBEs at the Prime level only and that the term "Contract" is used here as defined in the Purchasing Code. Language for this Metric was updated in FY24.
- 2. OEBO continues to provide the majority of the technical assistance online and over the phone this metric will be adjusted in FY25 to update the language and clarify the term "technical assistance".
- 3. FY22 figures were still rebounding from COVID-19 impacts. OEBO shifted from in-person only events to include virtual events in order to provide outreach when appropriate while attempting to acclimate potential attendees to a virtual format. Targets for FY24 and FY25 were readjusted to better align with current staffing capacity.
- 4. Since implementing virtual options for trainings, the actuals for this metric have exceeded the target. This metric will be updated in FY25 to reflect internal and external training as the need for internal training has decreased while the need for external training has increased
- 5. This metric is on a downward trend, and the department continues to actively work on reducing this number down by providing targeted outreach as well as encouraging departments to revisit their upcoming solicitations and contracts to see where there may be additional opportunity to increase utilization of S/M/WBEs. Targets will be adjusted accordingly.
- 6. This metric measures the conversion rate of customers provided with assistance via outreach events. Metric was created to track whether outreach events vs. in-office assistance gain more certifications/recertifications. OEBO will continue to measure this to see if there is a significant difference.
- 7. We continue to actively work on increasing this number by continuing provide targeted outreach as well as encouraging departments to re-visit their upcoming solicitations and contracts to see where there may be additional opportunity to increase utilization of S/M/WBEs. This number is expected to increase as more targeted outreach continues to be coordinated by OEBO's Outreach Coordinator.



# **Office of Equal Opportunity**

#### Pamela Guerrier

Director

#### **Mission Statement**

To promote a discrimination-free quality of life for Palm Beach County residents through educating and advocating a policy of nondiscrimination and enforcing local, state, and federal civil rights laws.

#### **Department Overview**

The Office of Equal Opportunity (OEO) is responsible for investigating and resolving complaints of discrimination in employment, housing, and public accommodations on the basis of race, sex, color, religion, national origin, disability, age, sexual orientation, marital status or familial status, and gender identity or expression. Additionally, OEO provides human relations training and referral services. OEO is a federally recognized equivalent agency under the federal civil rights laws - Title VII (employment discrimination cases) and Title VIII (fair housing cases). Through OEO, Palm Beach County residents have direct access to protection of civil rights laws.

OEO is also responsible for the County's Disability Accessibility program. This program assures that County government and countywide organizations and public facilities maintain compliance with the Americans with Disabilities Act by enforcing the County's Handicapped Parking Program and helps to remedy discrimination against persons with disabilities in housing, access to facilities and services, employment, and all other areas of equal access.

Learn more by visiting: Office of Equal Opportunity 🗹

### FY 2024 Highlights & Accomplishments

- Investigated 64 complaints of housing discrimination, dual-filed with the U.S. Department of Housing and Urban Development (HUD), and presented fair housing information to various community outlets.
- Received additional funding from HUD to enforce cause determinations before the administrative board or in court.
- The Fair Housing Board through the Office of Equal Opportunity has been scheduling hearings and trials with dates scheduled through the next year.

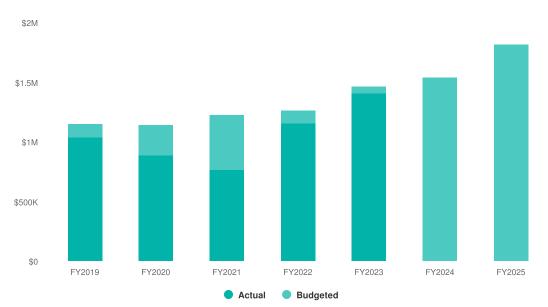
### FY 2025 Emerging Issues

- There has been a number of fair housing administrative hearings that are scheduled over more than two nights. Those administrative hearings are heard before the fair housing board. There are several district-appointed vacancies on the board that have not been filled that may cause a delay in scheduling administrative hearings due to the requirement of a quorum for the hearing panel. It may also be difficult to find residents to fill those vacancies due to the responsibility for attending multiple-day trials.
- The County's Housing and Places of Public Accommodation Ordinance contains provisions that are in conflict with Florida Statutes. OEO is seeking staff to be added to the list of agency personnel whose personal identifying information is exempt from Florida Statutes. OEO has requested assistance from the County's Legislative Affairs to amend Florida Statutes.
- OEO's enforcement staff's experience results in a delay in completing employment investigations within 180 days and thus continues to result in reduced revenue from the Equal Employment Opportunity Commission.

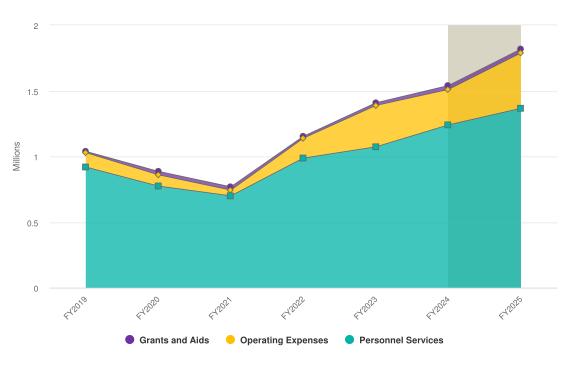
# **Expenditures Summary**



#### Office of Equal Opportunity Proposed and Historical Budget vs. Actual



#### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

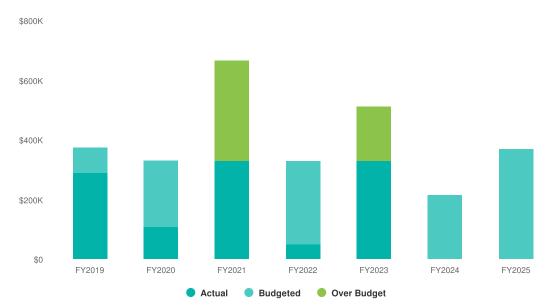
#### <u>Positions</u> Budget Process: 1 - Compliance Investigator I

Operating Expenses - Increase is primarily due to the receipt of a Cooperative Agreement Amendment with HUD in FY 2024 and one-time supplemental requests for the new position, including a new office with modular panel walls, furniture, and computer equipment.

### **Revenues Summary**

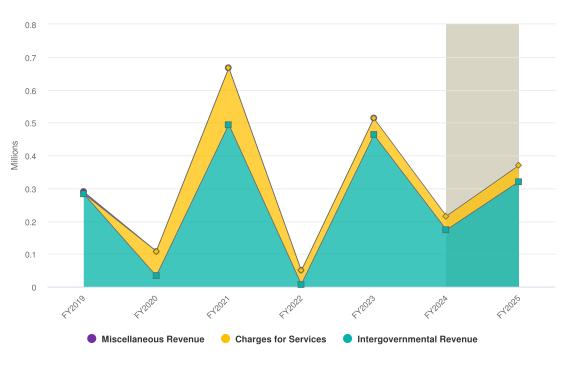


### Office of Equal Opportunity Proposed and Historical Budget vs. Actual



### **Revenues by Source**

**Budgeted and Historical 2025 Revenues by Source** 



Grey background indicates budgeted figures.

Charges for Services - Increase is primarily due to aligning the budget with historical and estimated actuals.

Intergovernmental Revenues - Increase is primarily due to the anticipated receipt of the FY 2025 Cooperative Agreement Amendment allocation from HUD.

### **Performance Measurements**

	PERFORMANCE MEASUREMENTS	Actual FY 2022	Actual FY 2023	Target <u>FY 2024</u>	Target <u>FY 2025</u>
$\bigcirc$	Number of Fair housing outreach events	5	5	4	4
Jest to	Number of Fair Housing cases closed or charged <sup>1</sup>	73	64	72	72
	Number of dual-filed employment discrimination charges investigated <sup>2</sup>	47	50		
	Number of intakes referred to EEOC <sup>3</sup>	30	35		
	Percentage of Fair Housing cases closed or charged within 100 days <sup>4</sup>	45	4	52	52
	Percentage of cases where parties notified of procedural rights and obligations within 10 days upon receipt of complaint (Equal Employment)	100	97	95	95
	Percentage of cases where parties notified of procedural rights and obligations within 10 days upon receipt of complaint (Fair Housing) 5	100	87	95	95

#### 

- 1. OEO participation in HUD's Fair Housing Assistance Program requires OEO to process a reasonable number of complaints under the Fair Housing Act and the County's Fair Housing law. The current number of complaints OEO must process is based upon the county's population, which would require completion of 40 complaints per year. Yearly figure represents the total number of cases that were investigated and a determination issued by OEO. Typically, HUD only investigates Fair Housing complaints and completes on average 1000 per year nationwide. OEO investigates Fair Housing complaints, along with Employment and Public Accommodation complaints.
- 2. Investigations are conducted based upon requests and is not in the office's control as to how many requests come in. There is no min/target/goal for this metric since it's based on demand. There is no monetary compensation for going above the contracted number established by the EEOC.
- 3. Yearly amounts represents total number of charges referred to EEOC. Investigations are conducted based upon requests and is not in the office's control as to how many requests come in. There is no min/target/goal for this metric since it's based on demand. There is no monetary compensation for going above the contracted number established by the EEOC.
- 4. OEO participation in HUD's Fair Housing Assistance Program requires OEO to process a reasonable number of complaints based upon the county's population, which would require completion of 40 complaints per year. In FY23, OEO completed 64 Fair Housing complaints (higher than the 40 required by HUD), and 1 was closed within 100 days. Thus, the average case processing time will be higher because we are processing a higher percentage of cases with staff that also process other civil rights cases. Additionally, OEO had staffing vacancies which created a back log of cases. OEO worked on the back log during FY23 which explains the number of cases that were not closed within the 100 days. OEO continues to train newer staff to more expeditiously close out cases. Based on the quality of work from OEO, and quantity of cases being processed in this office, HUD does not feel that a performance improvement plan is warranted or needed and continues to collaborate with OEO.
- 5. There were 47 cases total with 41 cases notified within 10 days in FY23.



### **Office of Inspector General**

#### John A. Carey

Inspector General

#### **Mission Statement**

To provide independent and objective insight, oversight, and foresight in promoting integrity, efficiency, and overall effectiveness in government.

#### **Department Overview**

Authorized under Article XII, Section 2-422 Palm Beach County Code, the Office of Inspector General was created and established in Palm Beach County to provide independent oversight of County and Municipal operations; to promote economy, efficiency, and effectiveness in the administration of, and as its priority, to prevent and detect fraud and abuse in programs and operations administered or financed by the County or Municipal agencies; to conduct audits and investigations of, require reports from, and receive full and unrestricted access to the records of all County and Municipal offices; and to deter, detect, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses by elected and appointed County and Municipal officials, employees, County and Municipal agencies and instrumentalities, contractors, their subcontractors, lower tier subcontractors, and other parties doing business with the County and a Municipality and/or receiving County or Municipal funds.

Learn more by visiting: http://www.pbcgov.com/oig 🗹

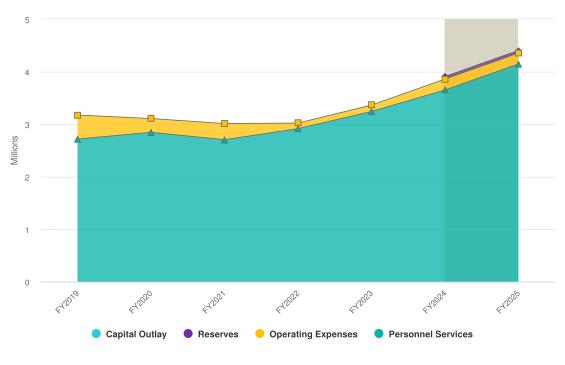
### **Expenditures Summary**



#### 55M 54M 53M 52M 51M 50 FY2019 FY2029 FY2020 FY2021 FY2021 FY2022 FY2023 FY2023 FY2023 FY2023 FY2023 FY2024 FY2023 FY2024 FY2025 FY205 FY

#### Office of Inspector General Proposed and Historical Budget vs. Actual

Budgeted and Historical Expenditures by Expense Type



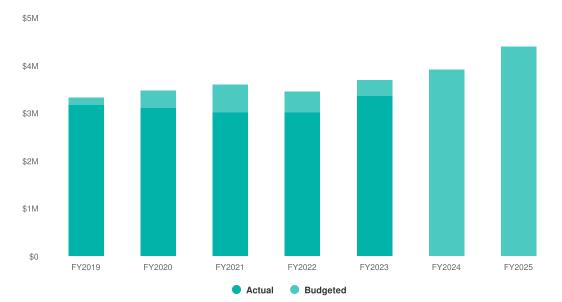
Grey background indicates budgeted figures.

<sup>&</sup>lt;u>Positions</u> Budget Process: 1 - Auditor I, 1 - Investigator II, 1 - Contract Oversight Specialist II

### **Revenues Summary**

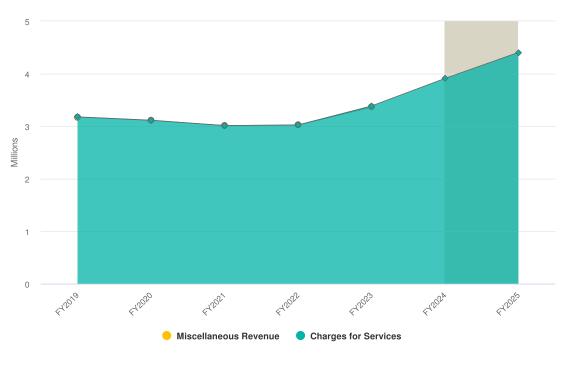


Office of Inspector General Proposed and Historical Budget vs. Actual



### **Revenues by Source**

#### Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Charges for Services - Increase is due to Inspector General Fees which are charged to County Departments based on prior year expenditures and the Inspector General net budget.

# **Office of Resilience**

#### Megan S. Houston

Director

#### **Mission Statement**

The Office of Resilience (OOR) works to ensure a thriving and equitable Palm Beach County by implementing climate resiliency and sustainability initiatives.

#### **Department Overview**

OOR helps the County to continue to provide the services upon which the community relies, and facilitates opportunities for all people and businesses to thrive, adapt to climate change, and live and operate more sustainably by: 1) coordinating with County departments to embed resilience and sustainability strategies into operations, policies, procedures, and projects; 2) developing, implementing, and tracking the County's climate action plan; 3) facilitating best-practice sharing, collaboration, and implementation with County and external stakeholders; 4) promoting sustainable development; 5) integrating social equity into climate change planning; 6) collaborating with the Southeast Florida Regional Climate Change Compact (Compact) to implement adaptation and mitigation approaches regionally; 7) communicating climate science, sustainable initiatives, and resilience strategies through effective outreach.

Learn more by visiting: Office of Resilience 🗹

## FY 2024 Highlights & Accomplishments

- Awarded a \$1 million US Environmental Protection Agency grant to increase tree canopy in the Glades through park plantings and resident tree giveaways.
- Completed a climate vulnerability assessment for unincorporated Palm Beach County, Belle Glade, South Bay, and Pahokee to assess climate threat exposure, risk, and sensitivity of County property and assets.
- Began collecting fees for staff administrative costs for overseeing Property Assessed Clean Energy (PACE) financing compliance with County ordinance.

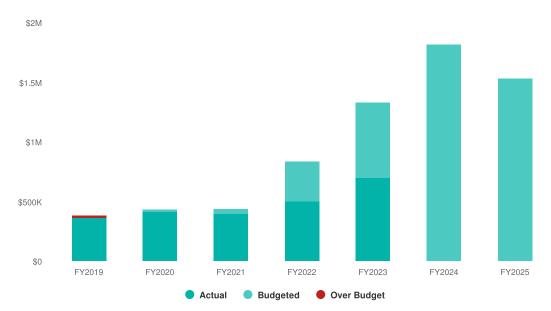
### FY 2025 Emerging Issues

- Planning a 600+ person event for the Southeast Florida Regional Climate Change Compact Annual Summit.
- Proposing a Resiliency Element for the Palm Beach County Comprehensive Plan, which provides the framework for land use changes within the unincorporated area, mechanisms, and standards through which changes could occur.
- Incorporating climate vulnerability assessment results into the Resiliency & Sustainability in County Capital Construction project checklist.

# **Expenditures Summary**

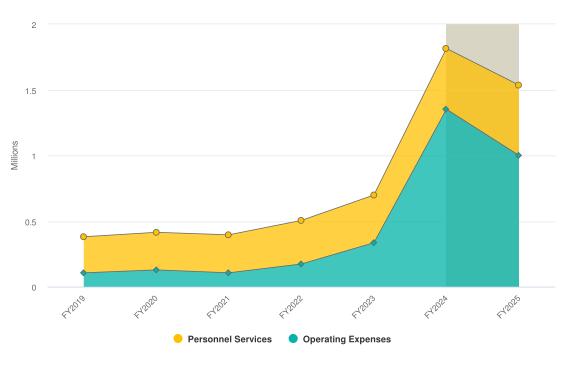


#### Office of Resilience Proposed and Historical Budget vs. Actual



In FY 2019 the budget was modified for an interlocal agreement with Broward County to cost share support of services for a Southeast Florida Regional Climate Change Compact Business Case for Resilience in Southeast Florida Report. OOR did not overspend their budget.

**Budgeted and Historical Expenditures by Expense Type** 



Grey background indicates budgeted figures.

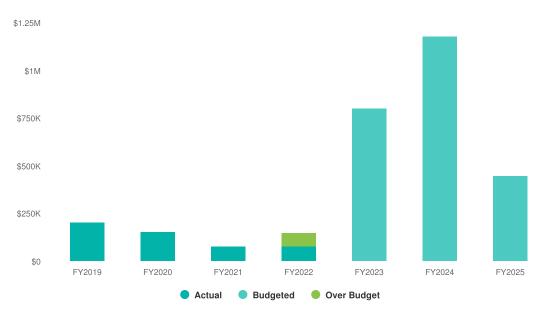
Personnel Services - Increase is primarily due to Florida Retirement System rate adjustments in FY 2024 that were not budgeted at the department level, an internal promotion, and hiring of an established Palm Beach County employee.

Operating Expenses - Decrease is primarily due to spending down of Florida Department of Environmental Protection grants.

# **Revenues Summary**

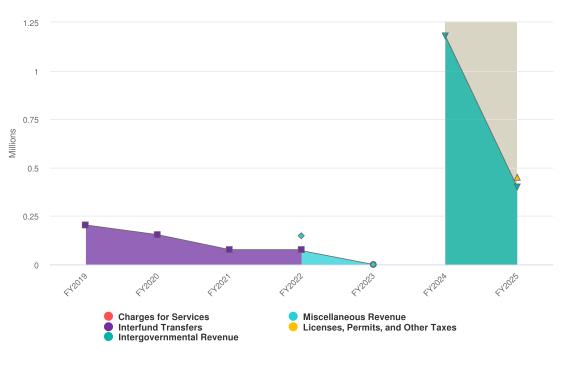


#### Office of Resilience Proposed and Historical Budget vs. Actual



### **Revenues by Source**

#### **Budgeted and Historical 2025 Revenues by Source**



Grey background indicates budgeted figures.

Intergovernmental Revenue - Decrease is primarily due to spending down of Florida Department of Environmental Protection grants.

Licenses, Permits, and Other Taxes - Increase is due to the collection of PACE fees for staff administrative costs to oversee financing compliance with County ordinance.

	PERFORMANCE MEASUREMENTS	Actual FY 2022	Actual FY 2023	Target <u>FY 2024</u>	Target FY 2025
62	Dollars received. <sup>1</sup>	1,020,000	1,000,000	125,000	125,000
	Number of events. <sup>2</sup>	8	12	18	18
	Number of presentations given. <sup>3</sup>	49	55	48	48
	Number of resources. <sup>4</sup>	3	14	7	7
	Number of stakeholder communications.	103	274	84	84
	Number of website views. <sup>5</sup>	12,005	15,975	12,000	12,000
	Percentage of PACE providers compliant. <sup>6</sup>	87.5	75	90	90

#### **Comments**

- 1. Previous years generated an average of \$1M in grant funds based on staffing capacity and available grants. FY24 and FY25 targets were created based on historic achievements and will be reassessed based on new grants and funding streams made available and that OOR can realistically apply for or assist other departments in applying for.
- 2. In December FY22, Palm Beach County hosted the 13th Annual Southeast Florida Regional Climate Leadership Summit, drawing 729 participants, including 250 students, and featuring over 70 experts from various sectors. In February FY22, the Office of Resilience (OOR) held workshops to address community needs, supported by a \$20k grant from the Urban Sustainability Directors Network, targeting areas like Belle Glade. In June FY23, OOR collaborated with the American Flood Coalition for a workshop focused on flood resilience, attended by representatives from 22 municipalities. In July FY23, OOR launched a vulnerability assessment outreach with a community workshop in Belle Glade to address climate change threats and develop a resilience action plan. OOR Plans to continue to be active in PBC with outreach events in our communities.
- 3. The number of presentations the Office of Resilience gives continues to grow year-over-year. The Office of Resilience conducts regular outreach to inform and engage with stakeholders throughout Palm Beach County. Presentations were limited in FY23 due to staff turnover. However, presentations still increased from FY22 to FY23, most likely due to the continued use of virtual presentations. We expect to expand our outreach both with municipal and unincorporated PBC residents.
- 4. Through the Coastal Resilience Partnership of Southeast Palm Beach County, OOR collaborated with seven municipalities in southeast PBC to create a joint climate change vulnerability assessment. The Resiliency and Sustainability in County Capital Construction Projects PPM CW-O-093 Checklist was launched between FY2022 and FY2023 to assist our construction departments in incorporating resilience and sustainability practices into capital construction projects. In FY2024, we will revise the checklist to improve its user-friendliness, with plans for a formal relaunch in FY2025 for use on all county capital construction projects.
- 5. The official Office website is one of the primary ways we have of providing information to the public. We strive to keep it informative, relevant, and up-to-date. Traffic to the website is largely driven by the Property Assessed Clean Energy (PACE) webpages, followed by the webpage on solar energy. In FY2022, the most-visited part of the website was the PACE webpage. In FY23, growth continued to be higher than anticipated. For FY2024 we anticipate higher website traffic due to our increased effort in building a social media presence. We provide links and direct traffic to our website in many posts as well as in our monthly newsletter.
- 6. PACE providers are required to provide quarterly reports to our Office. We have been working to hold PACE providers to streamline the reporting process and produce the reports consistently and accurately on the first submittal within an appropriate period, which has shown outcome improvements for FY22 as outcomes increased from 45.83% to 87.5%. For FY23, outcomes dropped to 75% due to staffing capacity, and our assistance with messaging reminders to ensure compliance but we hope to improve this metric over the next year.

# **Tourist Development Council**

#### Emanuel J. Perry

Executive Director

#### **Mission Statement**

To lead the promotion of tourism in Palm Beach County by empowering collaborative partnerships, advocating appropriate destination defining developments, and ensuring the steady growth of visitors.

#### **Department Overview**

The department is comprised of the following partner agencies: Discover the Palm Beaches (DTPB), Palm Beach County Sports Commission, Cultural Council for Palm Beach County, Palm Beach County Convention Center, Palm Beach County Environmental Resource Management, Palm Beach International Airport, and Palm Beach County Film and Television Commission.

Learn more by visiting: Tourist Development Council 🗹

### FY 2024 Highlights & Accomplishments

- DTPB launched year two of the "Love The Palm Beaches" campaign inviting residents to become tourism ambassadors during the summer need period, including launch activation at SunFest, robust social media outreach, broadcast television, radio, out of home, print, public relations, and digital display.
- Secured Presenting Partner of the Cognizant Classic in The Palm Beaches (formerly The Honda Classic) with tournament logo and name exposure across national broadcast on NBC and the Golf Channel resulting in 14 million impressions, plus onsite fan activation area "The Palm Beaches Cabana".
- Supported 30 community events, including 11 social inclusion events throughout Palm Beach County in line with key brand pillars of sustainability, arts, culture, culinary, and diversity.

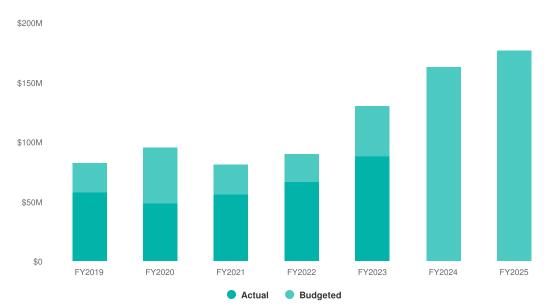
### FY 2025 Emerging Issues

- Florida continues to face increased competition from other destinations, especially other countries, now that the world has reopened following the pandemic. Extreme weather and the volatility of politics during an election year are also challenges.
- Concerns about safety and higher costs in the transportation sector may factor into travelers' decisions. Additionally, concerns about the state of America's economy are affecting decision-making. American travelers' costs overall are higher and discretionary income has decreased due to inflation.
- The Palm Beaches are uniquely positioned to compete in many sectors of travel such as Wellness, Eco-tourism, and Bleisure. Target audiences inlcude Millennials and Gen Z.

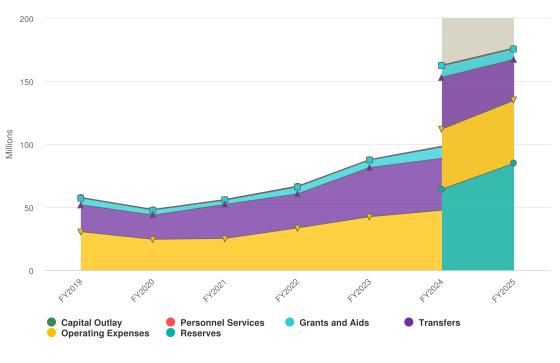
### **Expenditures Summary**



#### Tourist Development Council Proposed and Historical Budget vs. Actual



#### **Budgeted and Historical Expenditures by Expense Type**



Grey background indicates budgeted figures.

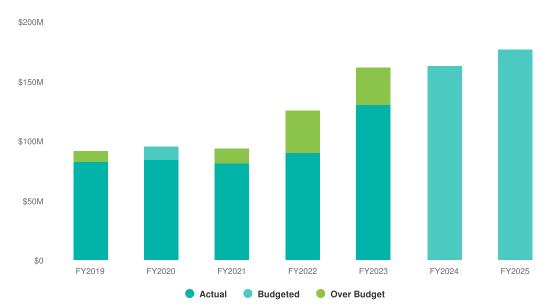
Transfers - Decrease is primarily due to a reduction in anticipated operating subsidy for Convention Center operations and the 1st Cent Tourist Local Option Tax Fund for Debt Service payments.

Reserves - Increase is primarily due to higher than anticipated revenues coupled with lower than anticipated expenses in the 1st Cent Tourist Local Option Tax Fund in FY 2023 and FY 2024. This also increased as a result of projected FY 2024 and FY 2025 interest rates.

# **Revenues Summary**

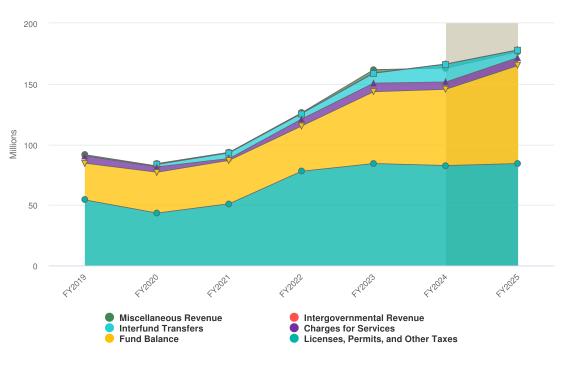


#### Tourist Development Council Proposed and Historical Budget vs. Actual



### **Revenues by Source**

#### **Budgeted and Historical 2025 Revenues by Source**



Grey background indicates budgeted figures.

Interfund Transfers - Decrease is primarily due to a reduction in anticipated operating subsidy for Convention Center operations and the 1st Cent Tourist Local Option Tax Fund for Debt Service payments.

Miscellaneous Revenue - Increase is primarily due to the projected interest rates for FY 2025.

Fund Balance - Increase is primarily due to higher than anticipated revenues coupled with lower than anticipated expenses in the 1st Cent Tourist Local Option Tax Fund in FY 2023 and FY 2024.

### **Performance Measures**

	PERFORMANCE MEASUREMENTS	Actual FY 2022	Actual FY 2023	Target <u>FY 2024</u>	Target FY 2025
	Booked room nights <sup>1</sup>	130,562	200,967	121,000	121,000
	Co-op program packages sold <sup>2</sup>	51	78	60	60
	Destination Reviews <sup>3</sup>	94	98	90	90
	Discover The Palm Beaches & Palm Beach Convention Center combined goal for actual room nights <sup>4</sup>		39,087	45,000	45,000
	Food and Beverage Sales (Net) $^{5}$	1,275,181	2,558,858	2,030,000	2,030,000
	Gross rental revenue <sup>6</sup>	2,431,212	2,935,168	2,350,000	2,350,000
	Group Level shared actuals room nights (Convention Center) <sup>7</sup>	44,697	39,087	45,000	45,000
	Number of FTC hotel room nights <sup>8</sup>	11,303	19,427	20,000	20,000
	Number of content marketing programs	128	164	175	175
	Number of events hosted or supported	178	196	178	178
	Number of sports related room nights	293,822	314,333	276,595	276,595

#### **Comments**

- 1. With Group & Business travel roaring back, The Palm Beach County Convention Center has benefited from the pent up demand realizing 183% above goal for FY23.
- 2. The Council's FY23 co-op packages were created after listening to cultural partners, who provided requests for particular placements. the Council also increased communications with the partners to make sure they were aware of the packages being offered, and the partners likely had more marketing dollars available due to the improvement in the tourism climate. The results was a very popular program, exceeding goals by 30%.
- 3. Due to the continued recovery of the pandemic the goals were adjusted to give a more realistic snapshot of the upcoming FY2023.
- 4. New metric created for FY23. Baseline had not been established yet. Actualized Room night goal for 2023 was only off by 3% of established target.
- 5. Although lower than FY23 actuals, the Food & Beverage sector showed a tremendous recovery from the pandemic posting numbers 23% above established FY22 goal. In FY23, the Palm Beach County Convention Center recorded the strongest fiscal year in the facility's 20-year history.
- 6. With Group & Business travel roaring back in FY22, The Palm Beach County Convention Center benefited from the pent up demand realizing 33% above established goal. In FY23, the Palm Beach County Convention Center recorded the strongest fiscal year in the facility's 20-year history.
- 7. With Group & Business travel roaring back, The Palm Beach County Convention Center benefited from the pent up demand 12% above established FY22 goal, but just shy of 2% below from realizing actual goal for FY23. It's expected that these figures will increase in FY24 and FY25.
- 8. The Film & Television Commission was still rebounding in FY22 and by FY23, more filming crews were brought to Palm Beach County.

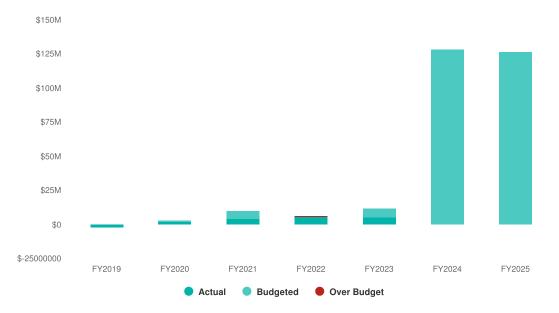
### **General Government and Other Non-Departmental Expenses**

This budget provides for the administrative expenses of the County such as utilities, communications, property & casualty insurance, and inspector general fees, among others. Also included in this budget are charge-offs to other County departments through the Indirect Cost Plan Allocation and various other non-departmental expenses.

# **Expenditures Summary**

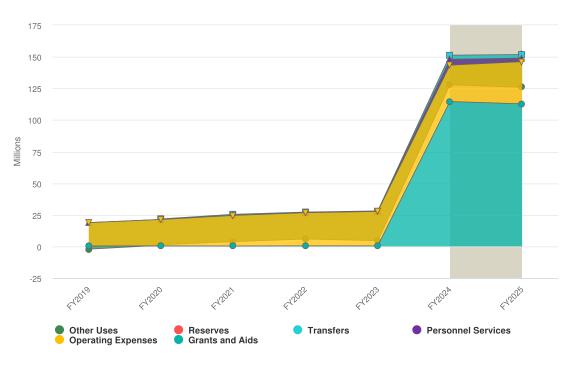


General Government Proposed and Historical Budget vs. Actual



In FY 2022 the budget was modified due to increased costs for communication services. General Government did not overspend their budget.

**Budgeted and Historical Expenditures by Expense Type** 



Grey background indicates budgeted figures.

Personnel Services - Decrease is primarily due to anticipated costs for Florida Retirement System contributions in FY 2024.

Operating Expenses - Increase is primarily due to projected costs associated with legal settlements and planned Impact Fee, Transportation, and Disparity studies.

Transfers - Decrease is due to projected record destruction costs for FY 2025.

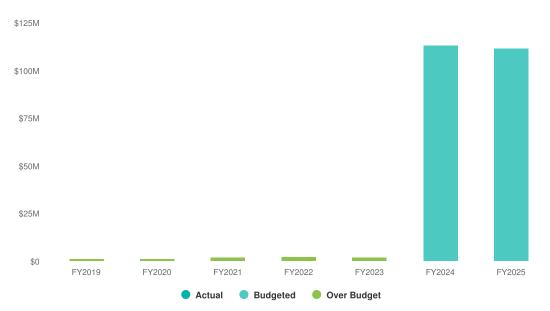
Other uses - Increase is due to higher projections for the Indirect Cost Plan Allocation based on an annual analysis.

Reserves - Increase is due to anticipated FY 2024 and projected FY 2025 interest earnings.

### **Revenues Summary**

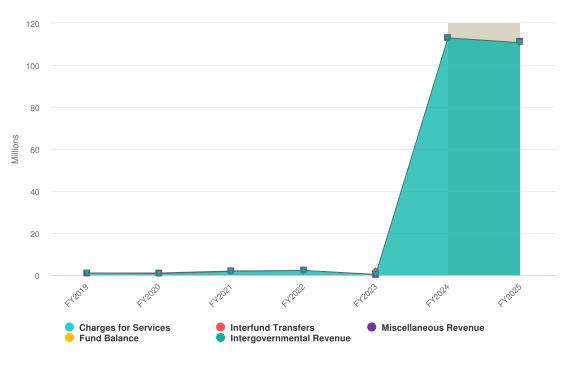


#### General Government Proposed and Historical Budget vs. Actual



### **Revenues by Source**

#### **Budgeted and Historical 2025 Revenues by Source**



Grey background indicates budgeted figures.

Intergovernmental Revenue - Decrease is due to spending down of the C-51 Reservoir Phase II Grants.

Miscellaneous Revenue - Increase is due to projected interest earnings in FY 2025.

Fund Balance - Increase is due to anticipated FY 2024 interest earnings.

# **Community Redevelopment Agencies (CRAs)**

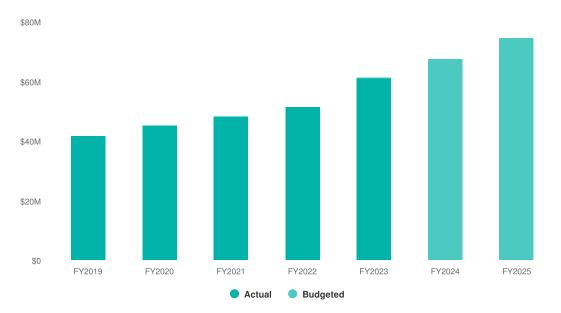
Upon adoption of a Community Redevelopment Plan, pursuant to Chapter 163.387, Florida Statutes, the real property assessment level within the boundaries of the district is frozen for all taxing entities except the School Board, Health Care Taxing District, and the Children's Services Council. Taxing entities within the boundaries are required to appropriate an amount equal to the difference between taxes generated upon the total assessed value and the taxes on the frozen "Base Year" assessed value. Funds are to be used by the agencies for community redevelopment.

The amount in this section includes only the CRA amounts in the General Fund. There is an additional amount included in Fire Rescue for the Westgate/Belvedere Home Redevelopment Agency.

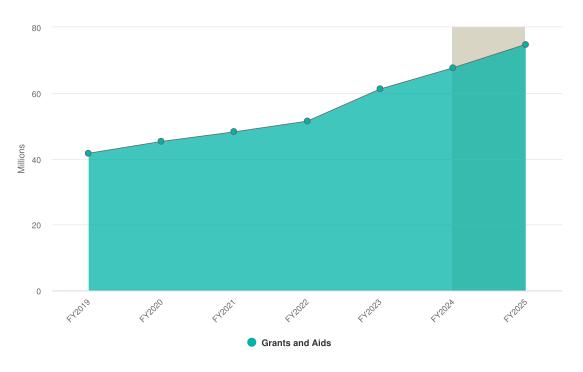
### **Expenditures Summary**



Community Redevelopment Agencies (CRAs) Proposed and Historical Budget vs. Actual



#### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

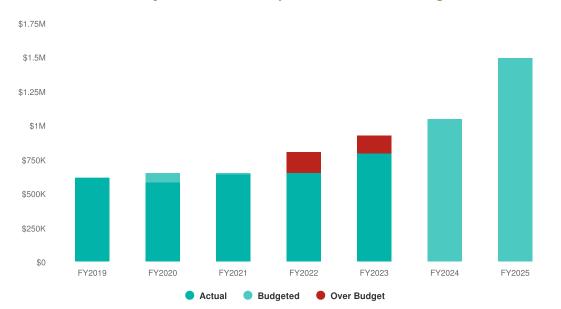
## **Value Adjustment Board**

#### Programs/Services

The Value Adjustment Board (VAB) is a quasi-judicial body composed of County Commission, School Board, and citizen members. The VAB hears appeals from property owners concerning the valuation (for tax purposes) of their property. The VAB may appoint Special Magistrates to hear petitions on its behalf. Funding is split between the County (60%) and the School Board (40%). Partial expenses are offset by a filing fee of \$15.00 per petition. Recommendations from the Special Magistrates are taken into consideration when the petition is determined. The VAB is facilitated by the Clerk & Comptroller's Board Services Department. It is the Clerk's statutory duty (Chapters 193 and 194, Florida Statutes) to collect petitions, hold hearings, provide notices, and prepare and hold VAB meetings.

### **Expenditures Summary**

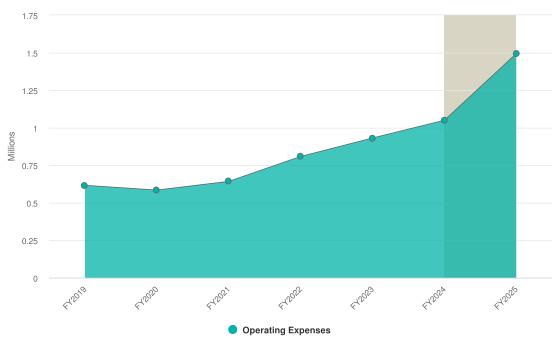




#### Value Adjustment Board Proposed and Historical Budget vs. Actual

In FY 2022 and FY 2023 the budget was modified to meet operating cost projections due to rise in the number of hearings and special magistrate costs. VAB did not overspend their budget.

**Budgeted and Historical Expenditures by Expense Type** 



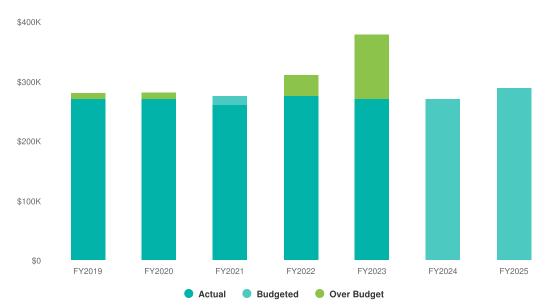
Grey background indicates budgeted figures.

Operating Expenses - Increase is primarily due to a significant rise in the number of petitions going to hearing as they are being held telephonically, rather than in person.

### **Revenues Summary**

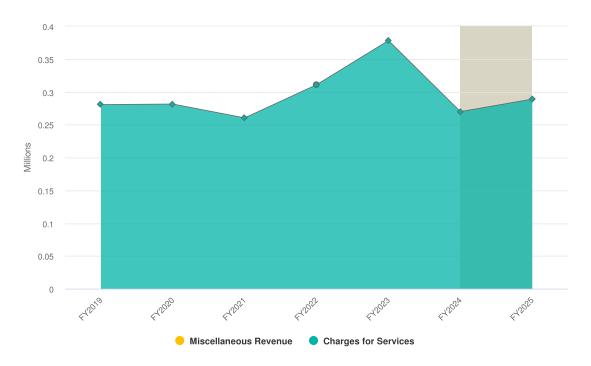


#### Value Adjustment Board Proposed and Historical Budget vs. Actual



# **Revenues by Source**

Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

# **Financially Assisted Agencies**

#### **Mission Statement**

To follow the Health and Human Services Element of the Comprehensive Plan of Palm Beach County goals and objectives, and the recommendations of the Citizens Advisory Committee that address the availability of health and human services necessary to protect the health, safety, and welfare of its residents, by providing funding to qualifying non-profit organizations to provide health and human services related to the approved service categories.

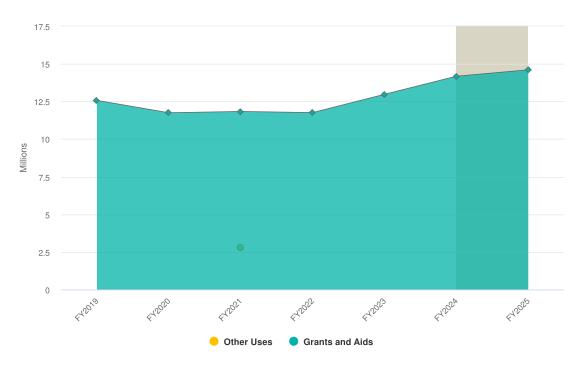
### **Expenditures Summary**



\$17.5M \$15M \$12.5M \$10M \$7.5M \$5M \$2.5M \$0 FY2019 FY2020 FY2021 FY2022 FY2023 FY2024 FY2025 Actual Budgeted

Financially Assisted Agencies Proposed and Historical Budget vs. Actual

Budgeted and Historical Expenditures by Expense Type

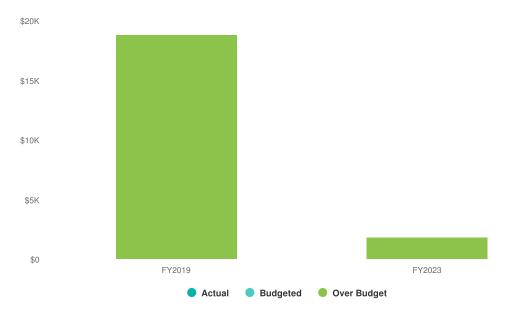


Grey background indicates budgeted figures.

## **Revenues Summary**

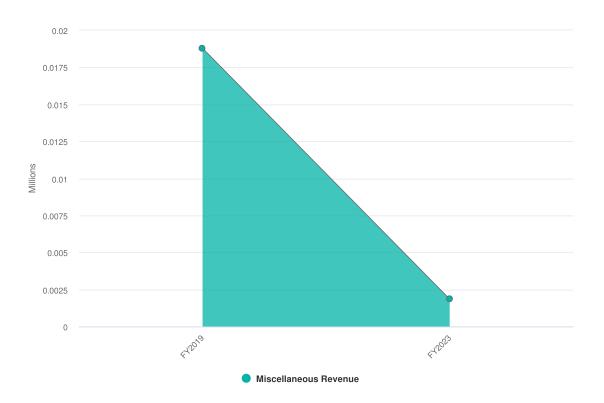


### Financially Assisted Agencies Proposed and Historical Budget vs. Actual



# **Revenues by Source**

### Budgeted and Historical 2025 Revenues by Source



## **Performance Measurements**

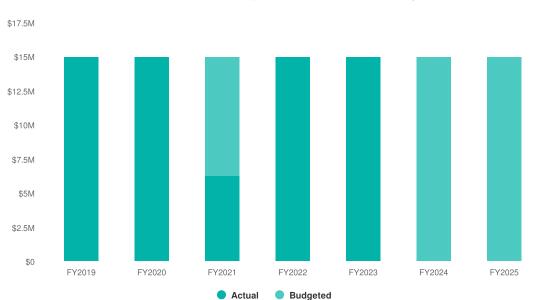
	PERFORMANCE MEASUREMENTS	Actual <u>FY 2022</u>	Actual FY 2023	Target <u>FY 2024</u>	Target FY 2025
	Percentage of Program participants who will achieve goals to build social, emotional, intellectual, and/or physical skills increasing their independence.	94	99.3	93	93
	Percentage of Program participants who will increase access to violence free living conditions	87	95.2	90	90
$\bigcirc$	Percentage of individual caregivers who improve or maintain likelihood of continuing home based care for a senior with dementia	98	99.9	97	97
	Percentage of seniors with dementia served who delay or eliminate the need for nursing home placement	100	100	95	95

# **Health Care District**

Funding to the Health Care District of Palm Beach County is provided to manage the Edward J. Healey Rehabilitation and Nursing Center (formerly known as the Palm Beach County Home) and to contribute toward Palm Beach County's required contribution to state Medicaid funding. The funding to the Healey Center is \$9,100,000 with the remaining used towards Medicaid match. During the 2013 Florida Legislative session, Senate Bill 1520 was enacted, establishing a fixed percentage of responsibility to each county. Palm Beach County's required contribution is 6.037% of the adopted state amount of \$367.4 million. The amount required for Medicaid match is \$22.2 million in FY 2025 with the County contributing \$5.9 million and Health Care District funding \$16.3 million.

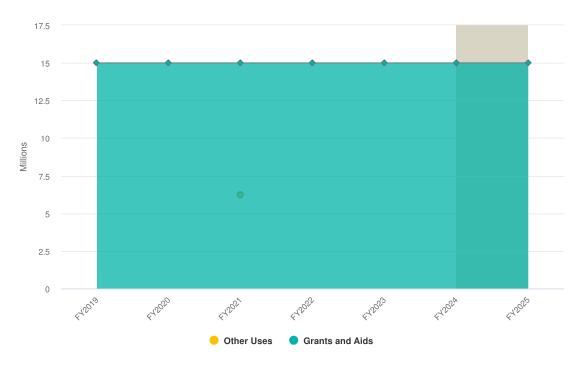
# **Expenditures Summary**





#### Health Care District Proposed and Historical Budget vs. Actual

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

## **Public Health Department**

#### Jyothi Gunta MD, MPH

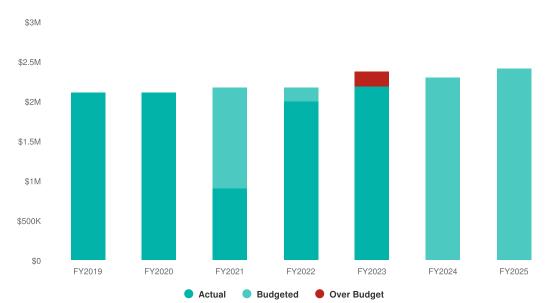
Health Officer

The Palm Beach County Health Department (PBCHD) Environmental Health section provides services specified by County ordinance including inspection and licensing for water services for public drinking water systems, private water wells, irrigation wells, sewage and waste services, individual septic tanks, sewage treatment plants, private lift stations, landfills, hazardous waste, and biomedical waste handling. Environmental hazard services are provided for sanitary nuisances, air pollution control, lead monitoring, beach water sampling, and illegal or accidental hazardous spill investigations. Zoonotic and vector-borne disease prevention services are provided such as mosquito/encephalitis monitoring and rodent and arthropod investigations. Public health planning and preparedness services are provided for post-disaster community needs assessments, emerging pathogens, pandemic influenza, and smart growth/healthy community issues. The department also provides family day care and child care facility licensing.

Learn more by visiting: Florida Department of Health in Palm Beach 🗹

## **Expenditures Summary**

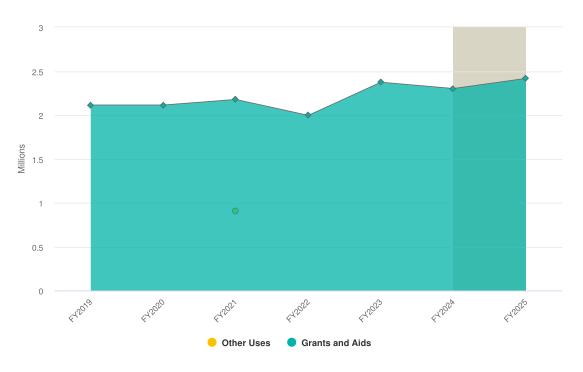




#### Public Health Department Proposed and Historical Budget vs. Actual

In FY 2023 the budget was modified to pay a prior year invoice. The Health Department did not overspend their budget.

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

## **Other County Funded Programs**

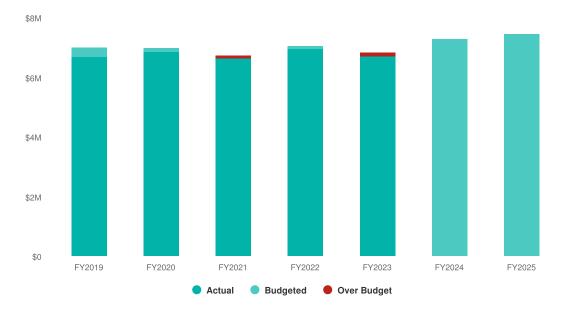
This budget provides for the following Programs/Services:

- Tri-Rail Extension Operating Deficit
- Regional Transit Authority Funding
- County Culture Program
- Department of Juvenile Justice Pre-disposition Costs

## **Expenditures Summary**

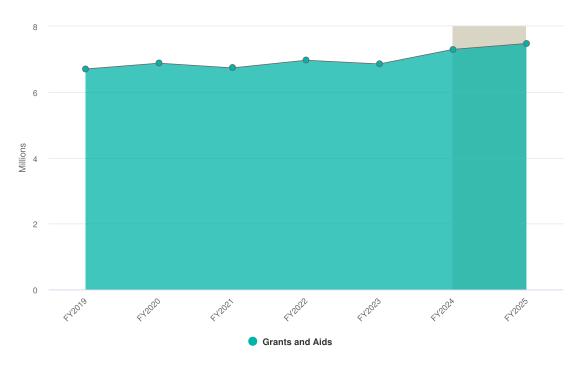


Other County Funded Programs Proposed and Historical Budget vs. Actual



In FY 2021 and FY 2023 the budget was modified to align budget with portion of total shared detention costs provided by the Florida Department of Juvenile Justice. Other County Funded Programs did not overspend their budget.

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

# **Clerk of the Circuit Court & Comptroller**

#### Joseph Abruzzo

Clerk

#### **Mission Statement**

The guiding principles for the Clerk of the Circuit Court & Comptroller, Palm Beach County are "Honor, Respect, and Devotion to Duty".

#### **Department Overview**

The Clerk of the Circuit Court & Comptroller's Office, established in 1838 by the Florida Constitution as an independently elected officer, is a public trustee charged with safeguarding the public's records and funds. The elected Clerk of the Circuit Court & Comptroller serves the roles of Clerk of the Circuit Court, County Recorder, Clerk of the Board of County Commissioners and County Comptroller, which includes responsibilities as the Chief Financial Officer, Treasurer, and Auditor. As an elected constitutional officer, the Clerk of the Circuit Court & Comptroller is directly accountable to the residents of Palm Beach County. The Clerk's office is the third largest of the 67 Clerk's offices in Florida, and serves a local population of approximately 1.5 million citizens from seven locations and reaches customers throughout the world online at www.mypalmbeachclerk.com. The organization is committed to building a strong, positive culture that focuses on customer service and employee satisfaction. As recognition of the Clerk's office's accomplishments, the office has been the recipient of the Centre for Fiduciary Excellence in Investment Stewardship certification, the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting, the Distinguished Budget Presentation award, and Harvard University's Ash Center for Democratic Governance and Innovation at the John F. Kennedy School of Government Innovations in American Government Bright Ideas award.

#### **Programs/Services**

The Clerk of the Circuit Court & Comptroller monitors the County budget, revenue, debt and spending. The Clerk pays all County bills, ensuring each serves a public purpose, complies with the law, and is within the County's budget. The Clerk also maintains an accurate set of financial records in order to produce all required financial statements and reports to comply with state and federal laws and generally accepted accounting principles. As Treasurer, the Clerk actively manages and earns interest income on the County's investment portfolio. As Auditor, the Clerk conducts independent risk-based and financial audits, including the audit of all County expenditures. Accountability is ensured through regular, independent audits conducted by eleven different state, local, and judicial entities. As Clerk of the Board of County Commissioners, the Clerk maintains the records of the County Commission and other meetings, providing all meeting minutes and video to the public via the Clerk's website.

Learn more by visiting: Clerk of the Circuit Court & Comptroller 🗹

## **Expenditures Summary**

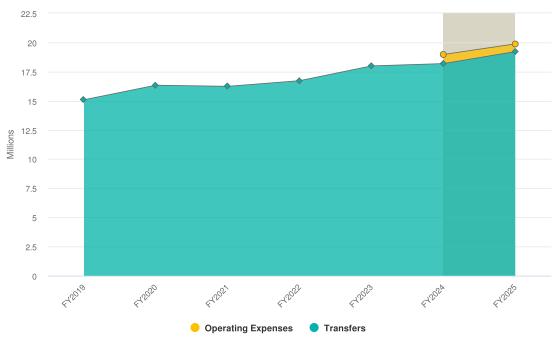


## \$25M \$20M \$15M \$10M \$5M \$0 FY2019 FY2020 FY2021 FY2022 FY2023 FY2024 FY2025 Actual Budgeted Over Budget

Clerk of the Circuit Court & Comptroller Proposed and Historical Budget vs. Actual

In FY 2020 the budget was modified due to a decline in Court-Related revenues affiliated with COVID-19. The Clerk of the Circuit Court & Comptroller did not overspend their budget.

**Budgeted and Historical Expenditures by Expense Type** 



Grey background indicates budgeted figures.

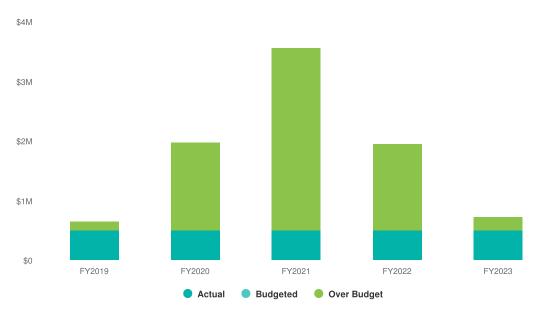
#### Positions

Budget Process: 2 - Payroll Specialists, 2 - Reallocation of overhead positions from County Recorder to Board of County Commissioners

## **Revenues Summary**

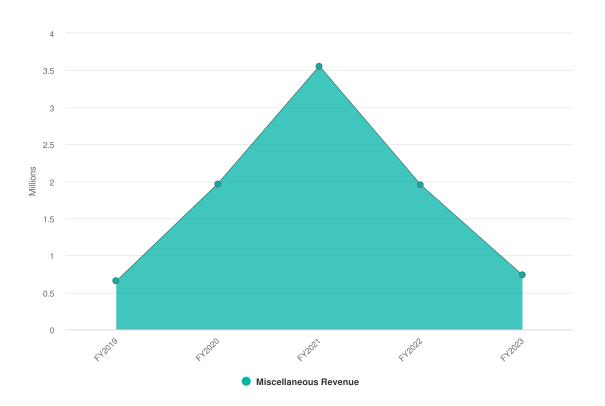


### Clerk of the Circuit Court & Comptroller Proposed and Historical Budget vs. Actual



# **Revenues by Source**

Budgeted and Historical 2025 Revenues by Source



# **Judicial - Court Administration**

#### **Mission Statement**

To protect rights and liberties, uphold and interpret the law, and provide for the peaceful resolution of disputes.

#### **Department Overview**

Palm Beach County is served by the Fifteenth Judicial Circuit under the direction of the Chief Judge and Court Administrator, pursuant to the State Constitution and Florida Rules of Court, specifically Rules 2.010 and 2.050. It is one of 20 judicial circuits in the state. The Circuit is comprised of two levels of court: Circuit Court and County Court. The Court Administrator has a support staff to assist the Chief Judge with administrative functions including personnel, finance, court support programs, technology, court reporting, court interpreting, and intergovernmental relations. The Main Judicial Complex is located in downtown West Palm Beach. Courthouse annexes are located in Palm Beach Gardens, Delray Beach, Belle Glade, and the Criminal Justice Complex on Gun Club Road. The Circuit Court has jurisdiction over civil cases with a value of \$50,000 and higher, as well as felony, domestic relations, foreclosure, juvenile, probate, and County Court appeal cases. Thirty-five judges preside in the Circuit Court. The County Court has jurisdiction over civil cases with a value of up to \$50,000, as well as misdemeanor and traffic cases. Nineteen judges preside in the County Court.

Learn more by visiting: 15th Circuit 🗹

## FY 2024 Highlights & Accomplishments

- Eight Juvenile Drug Court (JDC) participants graduated, a 60% increase in graduation. Recidivism was 17%. The program
  maintained a 75% or better treatment completion rate and offered expedited access to treatment services for the fifth
  consecutive year. JDC broadly boasts an 18.9% average increase in GPA among the program graduates. JDC provides
  support and resources to Drug Court families with the assistance of a non-profit organization. Adult Drug Court
  connected 151 new participants to substance abuse and mental health services, with 49 graduates of the program, and
  because of a successful graduation they were granted a nolle prose of their felony case.
- Family Treatment Court (FTC) served 10 participants; the average number of participants increased 400% in the first quarter and the number of graduations increased 100% in the second quarter of 2024 compared to 2023. Focusing on evidence-based practices, FTC implemented the use of a Behavior Response Matrix, which creates a systematic and consistent approach to behavior.
- Early Childhood Court assisted 84 children, with 45 children reaching permanency through reunification (54%), 22 children reached permanency through adoption or permanent guardianship (26%) and 17 children remain with active cases.

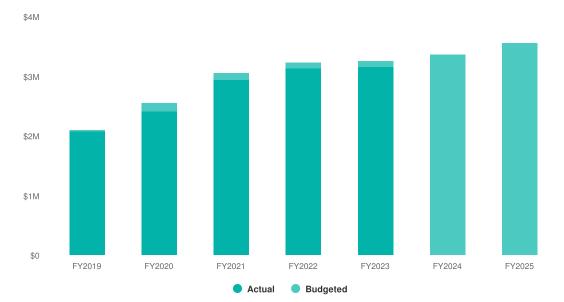
## FY 2025 Emerging Issues

- Progress continues on the renovation of the Main Judicical Complex mailroom, 1<sup>st</sup> floor offices, the construction of courtrooms on the 7<sup>th</sup> floor, and the creation of court administration offices on the 8<sup>th</sup> floor. Once the buildout of the 7<sup>th</sup> and 8<sup>th</sup> floors is complete, the 5<sup>th</sup> floor and magistrate's hearing rooms on the 6<sup>th</sup> floor will need to be renovated.
- The Circuit is in need of additional space in the North County Courthouse to accommodate additional judges and the supporting court staff. The Chief Judge is seeking space, previously assigned to the Tax Collector, for the creation of courtrooms and offices.
- The latest Florida Judicial Workload Assessment indicated that the Circuit has a judicial deficit of five Circuit judges and four County judges. Housing of the new nine judges, if certified by the Supreme Court and funded by the Legislature, is a challenge that the Circuit and the County must address jointly.

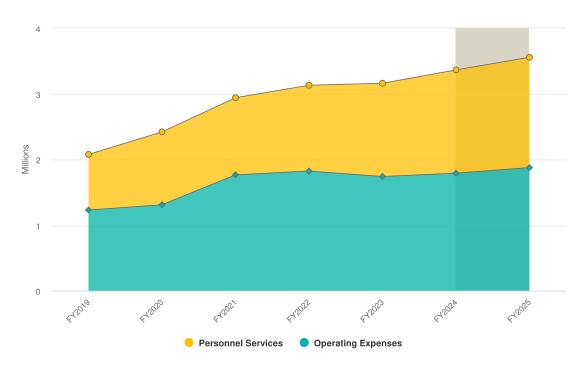
## **Expenditures Summary**



### Judicial- Court Administration Proposed and Historical Budget vs. Actual



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

# **Revenues Summary**



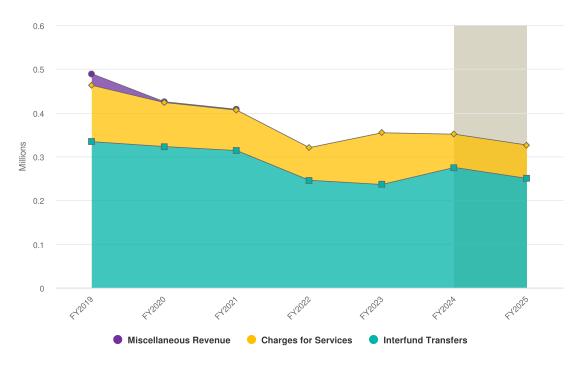
## \$600K \$500K \$400K \$300K \$200K \$100K \$0 FY2019 FY2020 FY2021 FY2022 FY2023 FY2024 FY2025 Actual Budgeted Over Budget

### Judicial- Court Administration Proposed and Historical Budget vs. Actual



## **Revenues by Source**

### Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

## **Judicial - Court Related Information Technology**

#### **Department Overview**

Court Technology is responsible for creating technology solutions to comply with Supreme Court technology-related initiatives to migrate to a paperless court system and servicing the technology needs of Court Administration, the judiciary, support staff, and court partners. Court Technology is responsible for technology in Palm Beach County's five courthouses and 76 courtrooms/hearing rooms, managing over 1,200 endpoints for the judiciary, Clerk of the Circuit Court & Comptroller (Clerk), State Attorney, and Public Defender. Additionally, Court Technology develops judicial systems in-house for key court processes, such as viewing court files/booking photos and creating, e-filing, and e-serving over 30,000 judicial orders monthly. Court Technology also manages the digital recording system, capturing audio/video of due process court events to preserve the official court record.

Learn more by visiting: Court Technology 🗹

# FY 2024 Highlights & Accomplishments

- Court Technology has developed bots in the Judicial Viewer System (JVS) that automatically identify select case types and create and file preliminary judicial orders. This system benefits from the Clerk's Artificial Intelligence integration in ShowCase, allowing orders to be filed and processed 24/7. The JVS bot system was conceived, developed, and implemented for the cost of staff to program. No additional software/installation costs or licenses were required.
- Completion of the Courtroom Audio Refresh. This joint multiyear project between Electronic Services and Security (ESS), Information Systems Services (ISS), and Court Administration replaced the courtroom audio system with a networked solution. This project included replacing aging cameras with hi-definition cameras for clearer speaker identification and analog control knobs with digital controls, which allows for faster technical support to courtrooms by providing more robust network tools.
- Completion of the Courtroom Evidence Technology Expansion. This joint multiyear project between ESS, ISS, and Court Administration greatly expands the availability of tools to facilitate the presentation of electronic evidence in court. New systems allow for the publication of evidence to "select" screens prior to the judge admitting it. Additionally, users can annotate digital files in real time, allowing for more interactive testimony from witnesses and more illustrative exhibits for jurors.

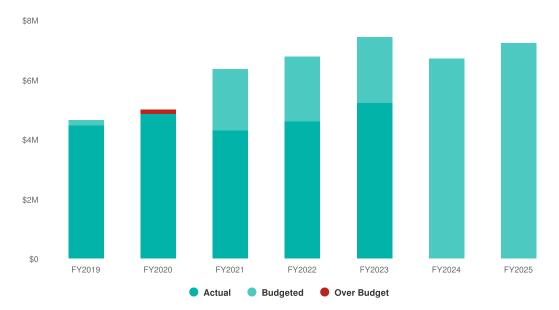
## FY 2025 Emerging Issues

- Electronic orders, digital evidence, digitally recorded hearings, and electronic scheduling are just a few of the systems managed by Court Technology that require 100% uptime. If these systems fail, most court proceedings cannot continue until the issue(s) are resolved. Currently, due to limited support staff and the overwhelming workload, all technicians are dispatched from the Main Judicial Center. It is critical that Court Technology has one full-time staff technician to support the multiple systems in the 13 courtrooms/hearing rooms in the South County Courthouse and one full-time technician to troubleshoot the remaining three courthouses in Palm Beach County.
- Over the past seven years Court Technology's responsibilities have grown faster than its personnel complement. The increased workload on existing staff has made each vacancy more damaging to daily operations. The disproportionate stress causes further vacancies in a downward spiral. Court Technology must add personnel to prevent a loss of expertise. This need is further exacerbated by increasing cybersecurity threats and more extensive risk mitigation for all the courts' systems.

## **Expenditures Summary**

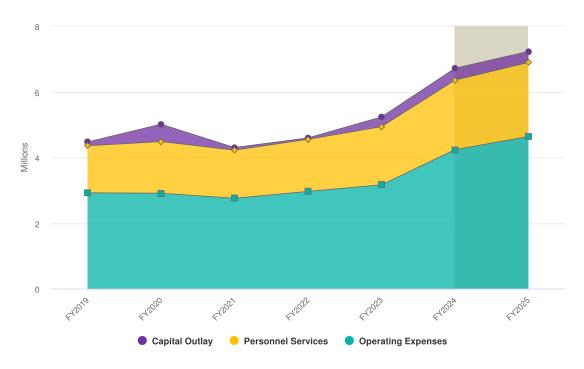


Judicial- Court Related Information Technology Proposed and Historical Budget vs. Actual



In FY 2020 the budget was modified for the Judicial Partner's Paper Reduction Project. Court Related Information Technology did not overspend their budget.

### Budgeted and Historical Expenditures by Expense Type

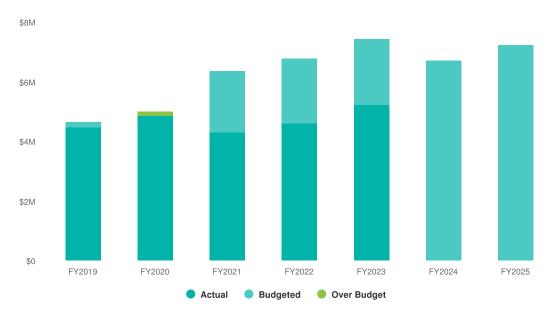


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# **Revenues Summary**



Judicial- Court Related Information Technology Proposed and Historical Budget vs. Actual



## **Revenues by Source**

#### Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Miscellaneous Revenue - Decrease is due to aligning the budget for Florida Statute 28.24(1)(e) service charge with historical and estimated actuals. This also resulted in an increase to Interfund Transfers to fund operations.

# **Judicial - Law Library**

#### **Mission Statement**

The Fifteenth Judicial Circuit Law Library serves the legal and law-related information needs of the County, including residents, judges, attorneys, students, County officials, and pro se patrons. It provides legal reference and referral services, within the guidelines of Florida Statute 454.23.

#### **Department Overview**

The Law Library cooperates with the community to enhance knowledge of the law and to facilitate access to the justice system. The Law Library's goal is to provide patrons with up-to-date legal information.

Learn more by visiting: Law Library 🗹

## FY 2024 Highlights & Accomplishments

- The Fifteenth Judicial Circuit Law Library served approximately 6,000 pro se litigants, attorneys, and other members of the public across the three library locations.
- Online interpreting services were introduced for patrons with limited English proficiency.
- Legal forms are now free online.

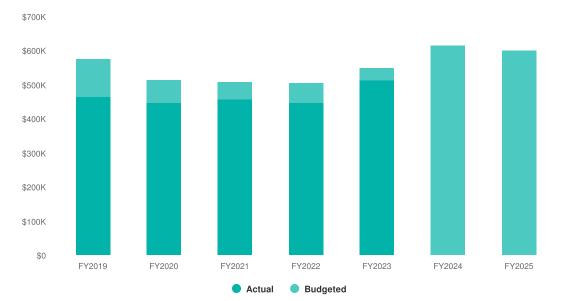
## FY 2025 Emerging Issues

- The Main Law Library will be downsized and redesigned.
- Technology upgrades are needed, including updating Jamex machines to accept credit cards, QR coding the portraits in the Law Library, providing internet access to patrons, and converting online legal forms to fillable PDFs.

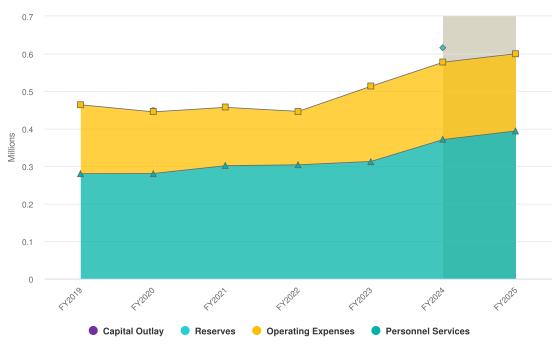
# **Expenditures Summary**



#### Judicial- Law Library Proposed and Historical Budget vs. Actual



Budgeted and Historical Expenditures by Expense Type



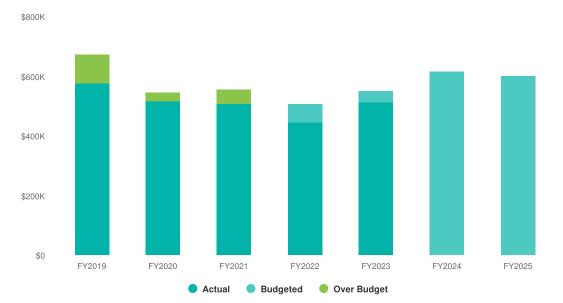
Grey background indicates budgeted figures.

Reserves - Decrease is due to fully expending the reserve for Law Library - Occupational Licenses in FY 2024.

## **Revenues Summary**

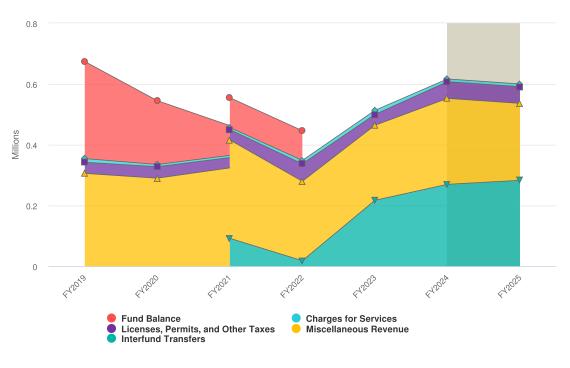


#### Judicial- Law Library Proposed and Historical Budget vs. Actual



## **Revenues by Source**

### Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Miscellaneous - Decrease is due to aligning the budget for Florida Statute 939.185 Court Improvement Fee collections with historical and estimated actuals.

## **Judicial - State Attorney**

#### **Mission Statement**

To promote the fair, impartial, and expeditious pursuit of justice, ensure safer communities, and encourage effective coordination in the criminal justice system.

#### **Department Overview**

The State Attorney's Office is a law enforcement agency that serves the dual function of prosecution and investigation. The office has over 110 prosecutors, approximately 180 staff, and 12 sworn police investigators who work as a committed team to hold individuals who commit crimes accountable for their actions. Prosecutorial responsibilities range from reviewing all arrests in Palm Beach County and filing or diverting cases to disposing and trying all cases in the courtroom. Investigative duties focus on human trafficking, violent crimes, organized crime, child pornography, domestic offenses, sober homes, Paycheck Protection Program fraud, and public corruption-related offenses. Prosecutors and law enforcement work closely to build very serious and complicated cases against those who prey upon our most vulnerable. The special role the office plays in the criminal justice system carries with it a major responsibility to this community.

Learn more by visiting: State Attorney 🗹

## FY 2024 Highlights & Accomplishments

- Prosecution efforts include handling over 60,000 felony, misdemeanor, and juvenile cases every year in an effort to protect this community. The cases range from the most heinous homicides to criminal traffic offenses.
- Expanded its work on opioid deaths and sober home fraud, in addition to investigation and prosecution of human trafficking, drug trafficking, fraud against the elderly and elder abuse, Paycheck Protection Program fraud, violent crimes, and local gangs.
- A Conviction Review unit has been established with the goal of the elimination of any wrongful convictions in the County.

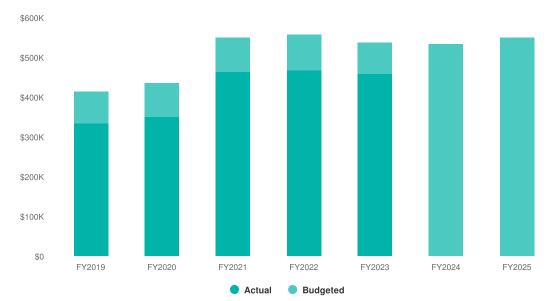
## FY 2025 Emerging Issues

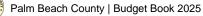
- The use of body cameras and other video devices by law enforcement is increasing the State Attorney's Office caserelated workload exponentially. Each video must be viewed by the Assistant State Attorney in real-time to determine its evidentiary value prior to filing a case. Almost all law enforcement agencies in Florida are now using the Evidence.com platform by Axon for all their reports, photos, and body-worn camera videos, requiring the State Attorney to buy licenses for the same software to enable downloading, redacting, and proper record retention for all criminal cases. This is the largest budget item for the State Attorney this year.
- Building security is always a paramount concern, as is space allocation. Exterior cameras and bullet proofing of the floor to ceiling windows on the first floor is another large budget item for this office. Additionally, the State Attorney's Office will be out of space in approximately three years.

## **Expenditures Summary**

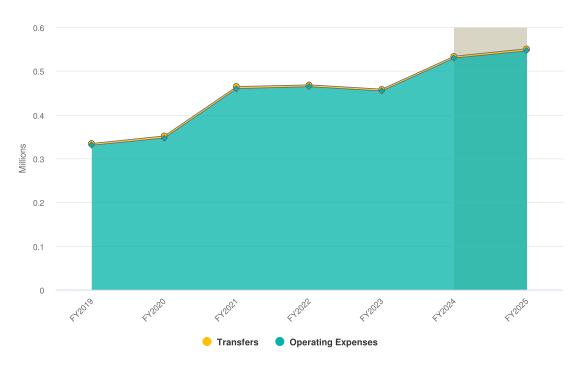


### Judicial- State Attorney Proposed and Historical Budget vs. Actual





Budgeted and Historical Expenditures by Expense Type

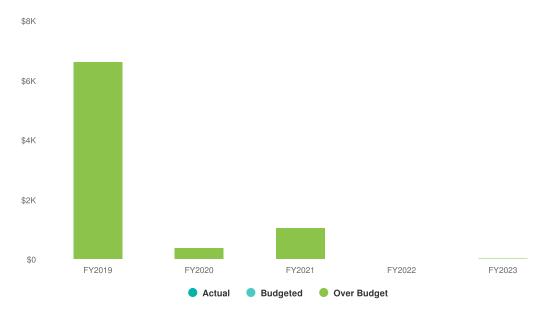


Grey background indicates budgeted figures.

## **Revenues Summary**

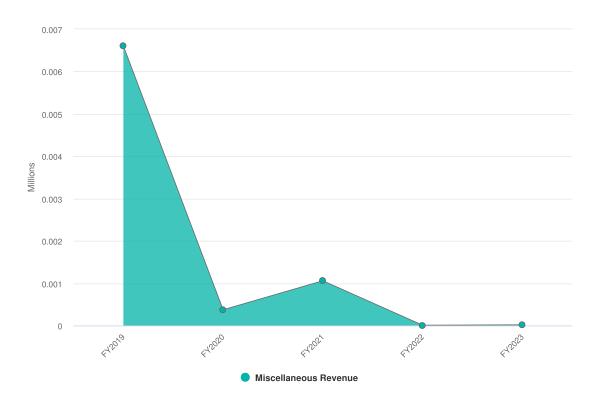


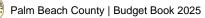
### Judicial- State Attorney Proposed and Historical Budget vs. Actual



# **Revenues by Source**

### Budgeted and Historical 2025 Revenues by Source





# **Judicial - Public Defender**

#### **Mission Statement**

To provide high-quality legal representation to people whose lives or liberty are at stake.

#### **Department Overview**

The Public Defender's Office provides quality criminal defense representation at trial and appellate levels involving juvenile, misdemeanor, felony, capital felony offenses, and civil commitment proceedings for persons determined indigent by the courts as prescribed in Florida Statute 27.52.

Learn more by visiting: Public Defender 🗹

## FY 2024 Highlights and Accomplishments

- Implemented paperless files in the Felony Division. County Court went paperless several years ago but felony cases presented a bigger challenge.
- Implemented a data destruction plan to destroy data saved electronically along with the destruction schedule for paper. This should aid in conserving much needed space for data retention.
- Expanded attorney hiring after several years of reduced applicants. The Office expects to be fully staffed by the end of October 2024.

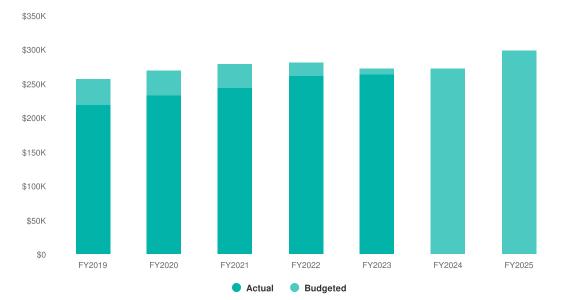
## FY 2025 Emerging Issues

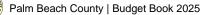
- Data storage continues to be a challenge, particularly with the increase in data obtained as part of cases (e.g., body-worn cameras, video statements, etc.).
- Pretrial and post-disposition program placements for clients as alternatives to jail continue to be difficult. Few programs assist the indigent population served.
- Office spaces require ongoing maintenance and improvement, particularly at the longstanding Gun Club offices. This space needs upgrading to ensure there are no dangers such as mold to the staff and to increase productivity.

# **Expenditures Summary**



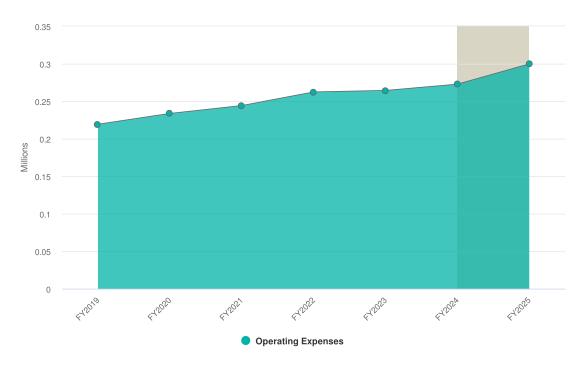
### Judicial- Public Defender Proposed and Historical Budget vs. Actual





# **Expenditures by Expense Type**

Budgeted and Historical Expenditures by Expense Type

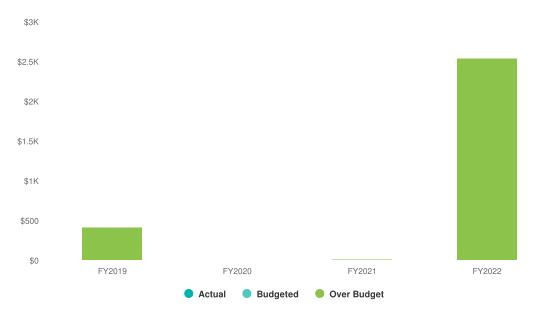


Grey background indicates budgeted figures.

### **Revenues Summary**

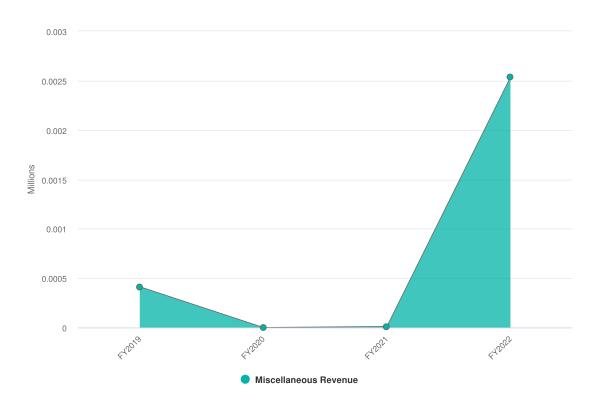


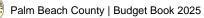
### Judicial- Public Defender Proposed and Historical Budget vs. Actual



# **Revenues by Source**

### Budgeted and Historical 2025 Revenues by Source





## **Property Appraiser**

#### **Dorothy Jacks**

Property Appraiser

#### **Mission Statement**

The mission of the Property Appraiser's Office is to value property, administer exemptions, and maintain ownership records for Palm Beach County, fairly, equitably, and in accordance with Florida Law.

#### **Department Overview**

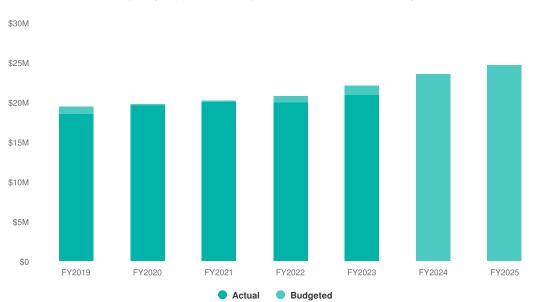
The Property Appraiser, an elected Constitutional Officer, is responsible for identifying, locating, and valuing all property within the County for Ad Valorem tax purposes. The office applies tax rates as adopted by the various taxing authorities to each parcel of property in order to produce a tax roll upon which Ad Valorem taxes are collected. This is the tax base for Ad Valorem funds that provides for the function of County government, the School Board, municipalities, and other various Ad Valorem districts.

The Property Appraiser also administers various types of exemptions including homestead, disability, senior citizen, widow/widower, historic property, and economic exemptions and maintains the county base map. The office manages property ownership records, descriptions of buildings and property characteristics, and other relevant property specific information. The Property Appraiser's Office is a primary source of real estate and personal property information which is available to the public through its website.

Learn more by visiting: Property Appraiser 🗹

### **Expenditures Summary**

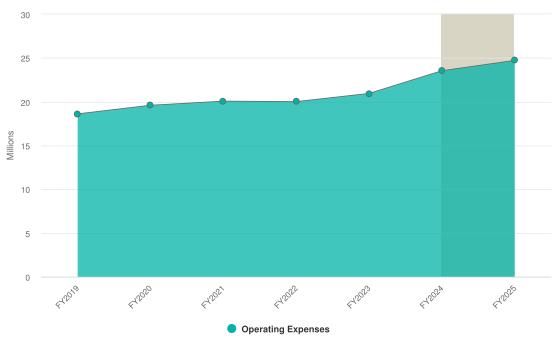




#### Property Appraiser Proposed and Historical Budget vs. Actual

# **Expenditures by Expense Type**

**Budgeted and Historical Expenditures by Expense Type** 



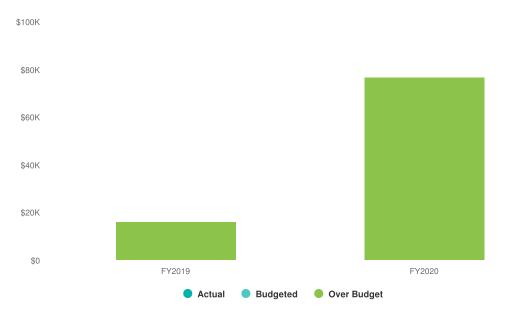
Grey background indicates budgeted figures.



# **Revenues Summary**

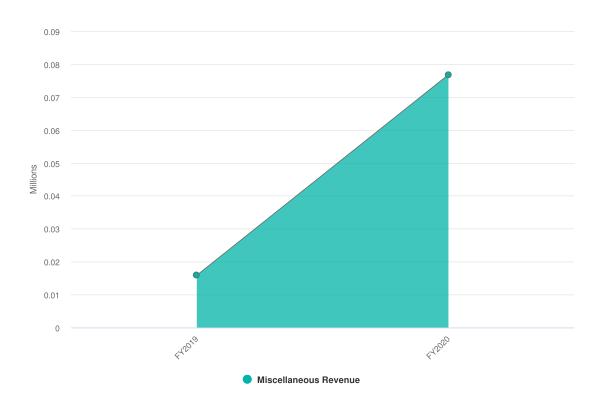


### Property Appraiser Proposed and Historical Budget vs. Actual



# **Revenues by Source**

Budgeted and Historical 2025 Revenues by Source





### Ric L. Bradshaw

Sheriff

#### **Department Overview**

The Sheriff enforces the laws of the State of Florida and the ordinances of the County - criminal, traffic, and civil. The Sheriff's Office is responsible for providing uniformed law enforcement services to the citizens, securing the courts, serving all warrants and processes issued by the courts, and operating the County detention and correction facilities. The Sheriff's Office is comprised of three programs: Sheriff's Operations, Law Enforcement Trust Fund, and Sheriff's Grants.

#### Operations

The Sheriff's Office maintains law and order through crime prevention and law enforcement programs, operates the County's detention facilities, and serves the orders of the Court and Board of County Commissioners. The Operations program includes all major functional areas of the Sheriff's budget: 1) General Law Enforcement; 2) Corrections and Detention Alternative Facilities; 3) Court Services and Bailiffs; and 4) Other Expenses.

#### Law Enforcement Trust Fund

The Law Enforcement Trust Fund (LETF) is a special trust established by the Board of County Commissioners as authorized under Florida Statute 932.705. The trust fund is derived from the sale of forfeited property and interest earned. These funds may be expended only upon request of the Sheriff to the Board of County Commissioners and are used exclusively for law enforcement purposes. Florida Statute 932.7055 prohibits LETF revenues and expenditures from being included in the adoption and approval process of the Palm Beach County budget. However, existing fund balances from previous activity are budgeted as amounts received in prior years.

#### Grants

The Palm Beach County Sheriff's Office Grants Department continues to pursue alternative funding. In addition to the pursuit of new funding opportunities, the Sheriff's Office continues to manage the financial and programmatic aspects of all current grant awards received. The Palm Beach County Sheriff's Office Grants Department will continue to expand in terms of both the acquisition of new funding and in the management of new and established grant-funded programs.

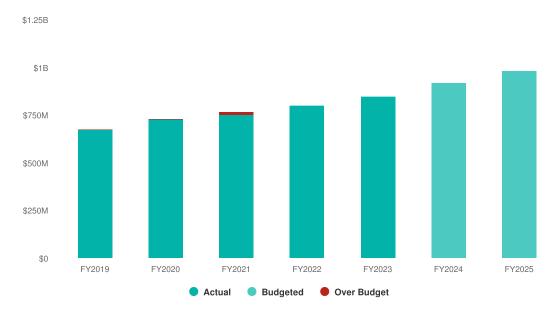
Learn more by visiting: Palm Beach County Sheriff's Office 🗹



# **Expenditures Summary**



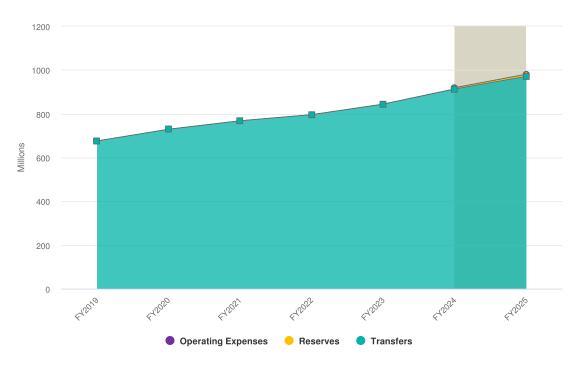
### Sheriff Proposed and Historical Budget vs. Actual



In FY 2019, FY 2020, and FY 2021 the budget was modified mid-year for grants received. The Sheriff did not overspend their budget.

# **Expenditures by Expense Type**

**Budgeted and Historical Expenditures by Expense Type** 



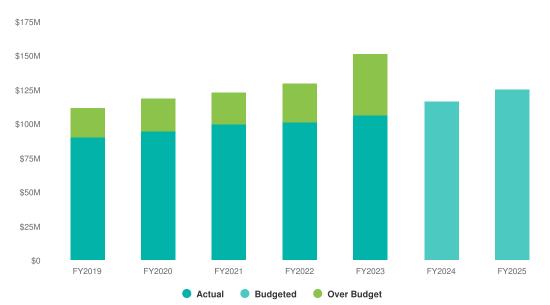
Grey background indicates budgeted figures.

<u>Positions</u> Mid Year: 13 - Civilian positions, 12 - Sworn positions Budget Process: 11 - Civilian positions, 5 - Sworn positions

# **Revenues Summary**

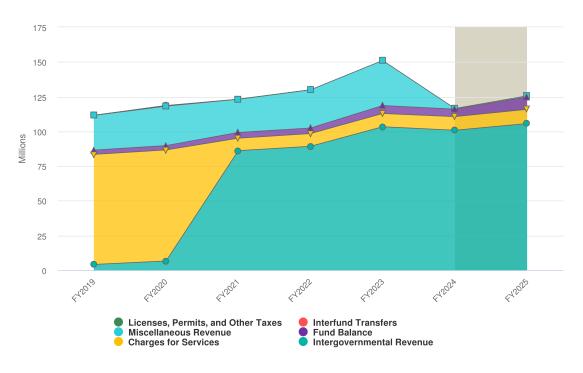


### Sheriff Proposed and Historical Budget vs. Actual



### **Revenues by Source**

Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

# **Supervisor of Elections**

#### Wendy Sartory Link

Supervisor of Elections

#### **Mission Statement**

To increase voter confidence and provide the finest election services to the citizens of Palm Beach County. We are committed to conducting fair, transparent, and secure elections and protecting the integrity of all votes.

#### **Department Overview**

The Supervisor of Elections' (SOE) personnel perform several functions which include, but are not limited to 1) Maintenance of voter records including party affiliation, updated mailing information, and voter history; 2) Recruiting, training, and scheduling of precinct poll workers for early voting and election day, and maintaining poll workers' work history; 3) Service to support early voting and vote-by-mail options, an increasingly preferred choice for voting; 4) Voting equipment procurement, set-up, testing, maintenance, and storage to ensure premium working condition, preparation of the equipment for elections, and management of equipment distribution to and from polling precincts and training centers; 5) Information technology management of Palm Beach County voter records in the Florida Voter Registration System; 6) Overseeing candidate filings and fiscal requirements; 7) Reviewing and certifying petitions and related signatures; 8) Conduct elections, tabulate, audit, and certify election results and oversight of all computer operations; and 9) Management of business related affairs of the SOE office, including permanent and temporary staff payroll, human resources, procurement and purchasing, and business accounts.

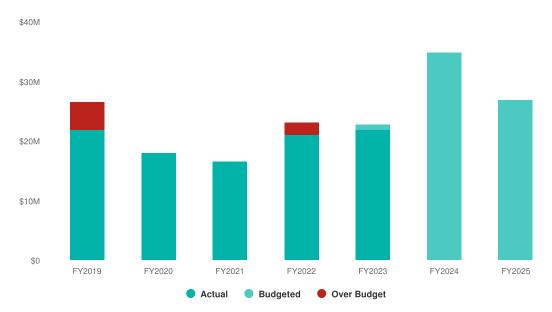
Four offices are strategically located in West Palm Beach, Belle Glade, Palm Beach Gardens, and Delray Beach to serve the voting public. In addition, the SOE's Service Center, located at the West Palm Beach office, is the location for voting equipment storage, voting tabulation, absentee ballot processing, and voter records retention.

Learn more by visiting: Supervisor of Elections

# **Expenditures Summary**



#### Supervisor of Elections Proposed and Historical Budget vs. Actual



In FY 2019 the budget was modified for the purchase of voter tabulation equipment. In FY 2022 the budget was modified for four unplanned and unbudgeted Special Elections. The Supervisor of Elections did not overspend their budget.

# **Expenditures by Expense Type**

**Budgeted and Historical Expenditures by Expense Type** 



Grey background indicates budgeted figures.

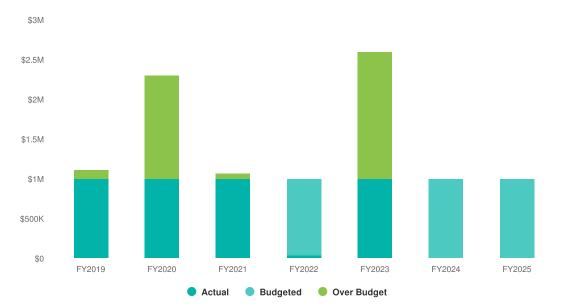
#### <u>Positions</u> Budget Process: 1 - Cybersecurity Analyst

The FY 2025 budget reflects a decrease over the prior year as a result of the election cycles. The FY 2024 budget included the Presidential Preference Primary and most expenses for the November 5, 2024 (FY 2025) General Election.

### **Revenues Summary**

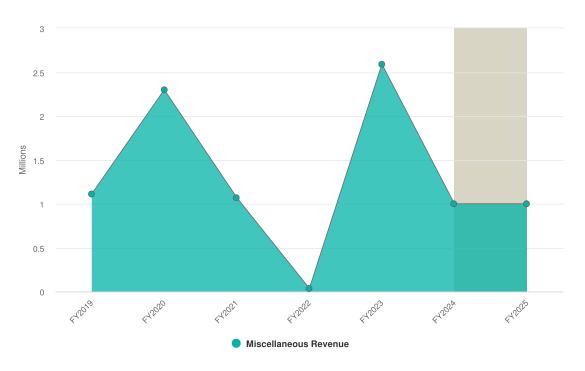


### Supervisor of Elections Proposed and Historical Budget vs. Actual



# **Revenues by Source**

### Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

### **Tax Collector**

#### Anne M. Gannon

Constitutional Tax Collector

#### **Mission Statement**

The Constitutional Tax Collector's Office provides unparalleled service that inspires trust.

#### **Department Overview**

The Florida Constitution established the Tax Collector's Office as an independent agency in 1885. This independence ensured the agency remained free from influence from local or state agencies with the power to levy taxes. Today the Tax Collector is one of five constitutional officers elected by Palm Beach County voters to serve four-year terms, not subject to term limits.

The Constitutional Tax Collector's Office provides a wide range of essential services to Palm Beach County residents on behalf of local, state, and federal agencies. Services include real estate and tangible personal property taxes, local business tax receipts, and tourist development tax. As an agent for the Florida Department of Highway Safety and Motor Vehicles, the Constitutional Tax Collector's Office provides motor vehicle and vessel services, REAL ID driver licenses and state identification cards, and disabled person parking permits.

Several additional services are provided for the convenience of Palm Beach County residents. These services include Transportation Security Administration (TSA) PreCheck, digital fingerprinting, hunting and fishing licenses, SunPass transponders, certified copies of Florida birth certificates, and a subscription service for new business listings.

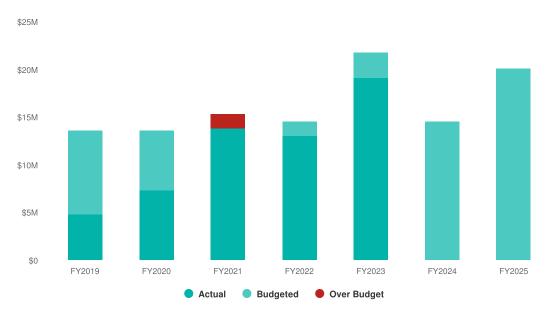
The Constitutional Tax Collector's Office is funded by the commissions and fees on services provided. Every year the Florida Department of Revenue reviews and approves its operating budget. Each year the agency's cost-effective operation results in unexpended revenue which it returns to local taxing authorities.

Learn more by visiting: Tax Collector 🗹

# **Expenditures Summary**



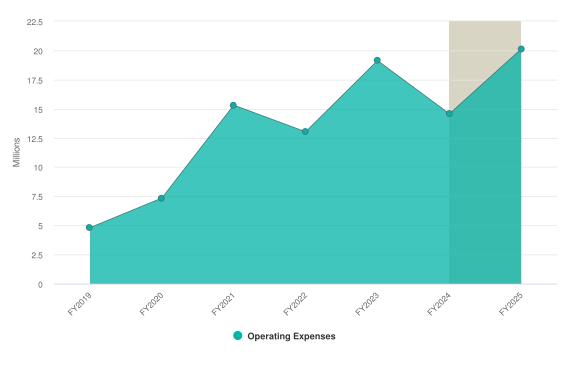
### Tax Collector Proposed and Historical Budget vs. Actual



In the Tax Collector's budget, excess fees are both netted against their operating budget and returned to the County at yearend. In FY 2021 there were less excess fees collected as a result of higher than anticipated costs for the construction of the Westlake Service Center. The Tax Collector did not overspend their budget.

# **Expenditures by Expense Type**

**Budgeted and Historical Expenditures by Expense Type** 



Grey background indicates budgeted figures.

#### <u>Positions</u>

Mid Year: 11 - Tax Collector Amendment Approved by Department of Revenue Budget Process: (1) - Client Service Specialist, (1) - Contract Records Specialist, (1) - Tax Collections Agent

The FY 2025 budget reflects an increase over the prior year primarily due to the construction of a new service center.

# **CAPITAL IMPROVEMENTS**



### **Capital Improvement Program**

County government provides needed and desired urban services to the public. In order to provide these services, the County must furnish and maintain capital facilities and equipment, such as airports, roads, and parks. The Capital Improvement Program (CIP) is a proposed schedule for the expenditure of funds to acquire or construct needed improvements over the next five-year period. It represents a comprehensive and direct statement of the physical development policies of the County. The program has great significance in that it touches the life of each County resident and visitor through the provision of health, safety, transportation, recreation, and other services upon which we all depend.

## **Purpose and Benefits of Capital Programming**

- 1. Provides a means for coordinating and consolidating various departmental requests, thereby preventing duplication of projects and equipment.
- 2. Establishes a system of examining and prioritizing the needs of the County, assuring that the most essential improvements are provided first.
- 3. Provides an important implementation device for growth management.
- 4. Allows sufficient time for investigation of project financing and implementation measures, and proper technical design.
- 5. Coordinates physical with financial planning, allowing maximum benefit from available public funds.
- 6. Helps provide an equitable distribution of public improvements throughout the County.

## **Development of the Capital Improvement Program**

Only projects that meet the definition of a capital improvement are included in the Capital Improvement Program. Capital improvements are defined as physical assets, constructed or purchased, that have a minimum cost of \$25,000 and an expected useful life in excess of one year.

Examples of typical capital improvements include:

Road construction and paving.	<ul> <li>New and expanded physical facilities for the community.</li> </ul>
<ul> <li>Large scale rehabilitation or replacement of existing facilities.</li> </ul>	<ul> <li>Purchase of equipment items that have a relatively long period of usefulness.</li> </ul>
• The cost of engineering or architectural studies and services relative to a specific improvement.	<ul> <li>The acquisition of land to build a community facility such as a park, road, library, airport, etc.</li> </ul>

Each year, the CIP is prepared from project requests submitted on project proposal forms completed by the various departments and agencies of the County. The completed forms provide a project description, justification, cost projections, statement of impact on the County's annual operating budget, implementation schedule, as well as support for the County's Comprehensive Plan. Concurrently, with the preparation of the project proposal forms, information concerning the financial resources available to the County is prepared by the Office of Financial Management and Budget.

The program recommended by the County Administrator is used by the Board of County Commissioners to develop the annual budget which becomes effective October 1st of each year. The first year of the Five-Year CIP is formally adopted by the Board as the Capital Budget with the following four years showing projected, but unfunded, requirements. The CIP is an important tool for implementing the County's Comprehensive Plan. The Board of County Commissioners utilizes the CIP to analyze the County's fiscal capability to finance and construct capital improvements in the future.

# **Responsibilities in Program Preparation and Implementation**

The Capital Improvement Program, by virtue of its comprehensive character, involves the full realm of County operations. The County Administrator, departments, boards, and the County Commission must coordinate their actions to accomplish a successful program for capital improvements in the community.

**Operating Departments:** The key role in the initial stages of capital programming falls upon the operating departments and department heads. By virtue of their technical knowledge and experience in the individual fields, it becomes their responsibility to initiate project requests, and to develop a program that outlines the requirements of each project, as well as, its relative importance in the department's program.

**Office of Financial Management and Budget:** The Office of Financial Management and Budget (OFMB) provides information concerning the County's past, present, and future financial resources. OFMB prepares and distributes the package utilized by departments and agencies to submit project requests. As the program develops, OFMB assists in the review and evaluation of project submissions, and guides the administration of the program through its function of budget control.

**Engineering and Facilities Development & Operations Departments:** In providing staff assistance, these departments have the following responsibilities in the capital programming process:

- 1. Provides assistance if needed, in the preparation of requests.
- 2. Receives and reviews the cost projections in project requests.
- 3. Provides information and assistance to OFMB in the analysis of the County's financial requirements.
- 4. Provides assistance to the County Administrator, County Commission, and staff in preparing the Commission adopted program.

**County Commission:** While departments, boards, and committees play a very significant role in the capital improvement programming process, the ultimate success of the program rests with the County Commission. Only Commissioners, as elected officials, can authorize the expenditure of public funds, in this case by adopting the first year of the capital improvement program as that fiscal year's capital budget. Therefore, the final priorities placed on community needs and the subsequent satisfactions of those needs are a matter of legislative decision and control.

# **Priority Ranking**

Criteria for establishing the prioritization of capital project proposals are established in the Capital Improvement Element of the Comprehensive Plan in Objective 1.4. The criteria address issues such as why the project is needed and what type of service the project will support. Other criteria included in the objective deal with the physical location of the project as being identified in a revitalization/redevelopment area or a coastal high-hazard area. In addition, each proposal is identified by one of the following Growth Management Tiers:

- Urban/Suburban
- Exurban
- Rural
- Glades
- Agricultural Reserve

#### Why a Project is needed:

- 1. Correct public hazards;
- 2. Eliminate existing deficiencies as described by the minimum levels of service;
- 3. Provide capacity for developments that have received a determination as a Committed Development when such developments are within the Urban Service Area;
- 4. Maintain levels of service as new growth occurs;
- 5. Increase existing levels of service to desired levels of service;
- 6. Provide for the renewal/replacement, and improvement to, existing public infrastructure and physical assets; and
- 7. Implement the Goals, Objectives, and Policies or other Plan Elements.

#### Type of Service the Project will Provide:

- 1. *Essential:* projects that are directly related to protecting the immediate health and safety of citizens from an existing or imminent hazard. An example would be an expenditure request which responds to a danger arising from an imminent bridge failure. Essential services shall be provided throughout the County.
- 2. *Necessary:* projects that are directly related to maintaining the level of service for concurrency items mandated by State law and Fire-Rescue services. Examples include expenditure requests which are necessary to meet the minimum level of service standards for concurrency regarding roadway, mass transit, potable water, wastewater, solid waste, storm water protection, recreation/open space, and fire-rescue. Necessary services shall be provided throughout the County.
- 3. *Desirable:* projects that are related to enhancing the desirability of Palm Beach County as a place to live or visit. More specifically, to enhance quality of life, or maintain physical assets; but are not needed to correct imminent health and safety hazards and are not needed to maintain level of service.

**Physical Location:** Policy requires that projects that correct service and infrastructure deficiencies within the Revitalization and Redevelopment Overlay in unincorporated Palm Beach County receive "special consideration" in establishment of the project priority. Special consideration gives these projects top priority consideration within each of the following prioritization categories: essential, necessary, and desirable.

**Growth Management Tiers:** The Urban/Suburban Tier shall be given the highest priority within the category of desirable, followed by the Exurban Tier, and then the Rural Tier. Policy restricts use of public funds for infrastructure expansion or improvements in Coastal high-hazard areas unless such funds are necessary to:

- 1. Provide services to existing development;
- 2. Provide adequate evacuation in the event of an emergency; or
- 3. Provide for recreational needs and other appropriate water-dependent uses.

## **Relationships Between the Operating and Capital Budgets**

There are many features that distinguish Palm Beach County's operating budget from its capital budget. The operating budget includes expenses that are generally of a recurring nature and are appropriated for one year only. It provides for the provision of all County services that do not result in major physical assets for the County. Year to year, changes in the operating budget are expected to be fairly stable, and represent incremental changes in the following: cost of doing business; size of the County; and types and levels of services provided. Resources for the operating budget are generally provided by taxes, user fees, and intergovernmental payments that generally recur from year to year.

The capital budget, on the other hand, includes one-time costs for projects that may last several years. The projects result in major physical assets in the County. Resources for the capital budget are generally provided by bond proceeds, impact fees, grants, and taxes.

In spite of these differences, the operating and capital budgets are closely linked. The most obvious connection is the fact that the operating budget includes the cost of maintaining and operating new facilities and infrastructure built under the capital budget.

Operational needs often drive the capital budget. For example, major expansion requirements in the FY 2025 capital budget are roads, parks, and buildings which were necessitated for the County's role in providing these basic services to its citizens. Included in this document is the backlog of infrastructure repair and replacement projects that are funded by the one cent sales surtax that was passed during the November 8, 2016 election.

Long term operations and maintenance costs resulting from the Five-Year Capital Improvement Program are addressed in this section under "Operating Impact of Capital Projects" and "Estimated Operating Impact of Capital Projects".

The FY 2025 Capital Improvement Program (CIP) has appropriations totaling \$3.4 billion which reflects all new funding and project balances from prior years. The CIP is financed primarily through bonds, impact fees, balances brought forward, and taxes.

The CIP document, published separately, includes a detailed listing for each capital project approved for FY 2025, as well as estimates for FY 2026 to FY 2029. The following is a link to the CIP Document:

#### https://discover.pbcgov.org/ofmb/budget/Pages/Capital-2025.aspx

The total new capital approved by the Board for FY 2025 totals \$542.5 million. Projects are grouped as large or small following the definitions listed below.

Large Project (nonrecurring): a capital project (new construction or renovation) with an anticipated total cost of \$250,000 or more, excluding all maintenance projects regardless of total cost. However, requests for capital projects relating to the issuance of a bond, regardless of the total cost of the project, and projects consisting of both renovation and renewal/replacement are grouped in this category.

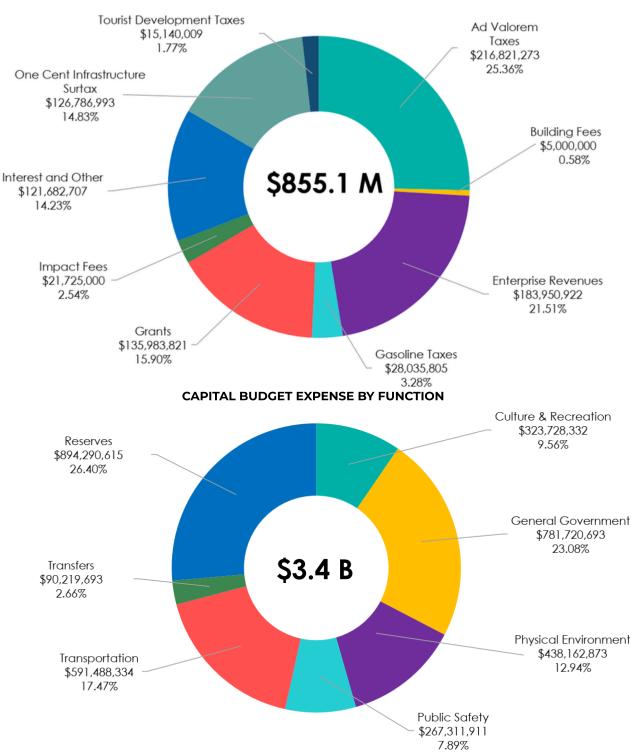
Small Project/Capital Maintenance: a capital project (new construction or renovation) with an anticipated total cost of less than \$250,000, including all capital maintenance (renewal/replacement) projects regardless of the total cost. All requests for capital projects to aid government agencies or private organizations such as grants, subsidies, and contributions regardless of the total cost of the project.

This section of the Budget Document also includes a summary by department of new approved capital projects including the funding source. For "large" (nonrecurring) projects, the project description is also included.



# **Capital Budget Revenue By Source/Expense By Function**

The FY 2025 Capital Budget totals \$3.4 billion. Of this, \$2.5 billion of funding is carried over from previous years and approximately \$855.1 million comes from the different revenue sources per the below chart:



**CAPITAL BUDGET REVENUES BY SOURCE** 

# FY 2025 Capital Projects Reserves

Building Capital Projects \$10,324,440 Building Division (PZB) \$10,324,440 Library Improvement Fund Library Improvement Fund Library Improvement Fund Library Improvement Fees County Library \$66,705,109 Law Enfc/Impct Fees Z2 Rd Pat! \$1,228,890 Criminal Justice \$1,228,890 Criminal Justice \$1,228,890 Criminal Justice \$1,228,890 Criminal Justice \$1,228,890 Criminal Justice \$1,228,890 Criminal Justice \$1,228,890 Airport Capital Projects \$4,542,663 Airport Samper Facility (Chgs \$5,739,677 Noise Abatement & Mitjation \$1,185,856 County Library \$6,600,613 Unit 11 Acquisition/Enhancement \$901,640 South Lox SI Wetland Restoration \$20,607 Beach Improvement \$8,742,431 South Lake Worth Inlet \$901,640 South Lox SI Wetland Restoration \$20,607 Beach Improvement \$8,742,431 South Lake Worth Inlet \$10,322,429 Fire Rescue Improvement Fund \$23,747,783 Fire Rescue Improvement Fund \$23,747,783 Fire Rescue Improvement Fund \$138,702,445 Road Impact Fee Zone 1 \$36,65,530 Road Impact Fee Zone 2 \$9,922,614 Road Impact Fee Zone 3 \$12,544,927 Road Impact Fee Zone 1 \$30,0651 Proportionate Share Fund - Zone 3 \$12,544,927 Road Impact Fee Zone 1 \$30,0651 Proportionate Share Fund - Zone 3 \$12,544,927 Road Impact Fee Zone 5 \$7,780,4188 Proportionate Share Fund - Zone 3 \$12,544,927 Road Impact Fee Zone 5 \$7,780,4188 Proportionate Share Fund - Zone 3 \$12,544,927 Proportionate Share Fund - Zone 3 \$12,544,927 Proportionate Share Fund - Zone 3 \$12,544,927 Proportionate Share Fund - Zone 4 \$144,537 Proportionate Share Fund - Zone 5 \$17,780,4188 Proportionate Share Fund - Zone 5 \$17,859,578 Five Yoar Road Program - Roads Zone 2 \$19,559,578 Five Yoar Road Program - Ro	FY 2025 Capital Budget Reserves	
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Impact Fee Assistance Program - Roads Zone 4463,527Impact Fee Assistance Program - Roads Zone 51,101,265Impact Fee Assistance Program - Parks Zone 162,727	Proportionate Share Fund - Zone 4 Proportionate Share Fund - Zone 5 Five Year Road Program 27.8M NAV Tax 13 CP, Convention Center Hotel 68M Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct 51.05M NAV Pub Imp Rev Bonds, 21A, CP, SOE Bldg 36.4M NAV Pub Imp Rev Bonds, 23A, CP, RDJS Pro Fr Fac Proj 86.5M NAV Pub Imp Rev Bonds, 23B, CP, RDJS Pro Fr Fac Proj 47.315M NAV Pub Imp Rev Bonds, 23C, CP, Var Fac Proj Impact Fee Assistance Program - Roads Zone 1	2,404,437 19,569,578 <b>\$ 396,028,954</b> \$ 69,265 1,154,188 1,193,212 4,373,362 9,988,735 5,931,314 710,518
Impact Fee Assistance Program - Roads Zone 51,101,265Impact Fee Assistance Program - Parks Zone 162,727	Proportionate Share Fund - Zone 4 Proportionate Share Fund - Zone 5 Five Year Road Program 27.8M NAV Tax 13 CP, Convention Center Hotel 68M Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct 51.05M NAV Pub Imp Rev Bonds, 21A, CP, SOE Bldg 36.4M NAV Pub Imp Rev Bonds, 23A, CP, RDJS Pro Fr Fac Proj 86.5M NAV Pub Imp Rev Bonds, 23B, CP, RDJS Pro Fr Fac Proj 47.315M NAV Pub Imp Rev Bonds, 23C, CP, Var Fac Proj Impact Fee Assistance Program - Roads Zone 1 Impact Fee Assistance Program - Roads Zone 2	2,404,437 19,569,578 <b>\$ 396,028,954</b> \$ 69,265 1,154,188 1,193,212 4,373,362 9,988,735 5,931,314 710,518 729,559
Impact Fee Assistance Program - Parks Zone 162,727	Proportionate Share Fund - Zone 4 Proportionate Share Fund - Zone 5 Five Year Road Program 27.8M NAV Tax 13 CP, Convention Center Hotel 68M Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct 51.05M NAV Pub Imp Rev Bonds, 21A, CP, SOE Bldg 36.4M NAV Pub Imp Rev Bonds, 23A, CP, RDJS Pro Fr Fac Proj 86.5M NAV Pub Imp Rev Bonds, 23B, CP, RDJS Pro Fr Fac Proj 47.315M NAV Pub Imp Rev Bonds, 23C, CP, Var Fac Proj Impact Fee Assistance Program - Roads Zone 1 Impact Fee Assistance Program - Roads Zone 2 Impact Fee Assistance Program - Roads Zone 3	2,404,437 19,569,578 <b>\$ 396,028,954</b> \$ 69,265 1,154,188 1,193,212 4,373,362 9,988,735 5,931,314 710,518 729,559 456,982
	Proportionate Share Fund - Zone 4 Proportionate Share Fund - Zone 5 <b>Sive Year Road Program</b> 27.8M NAV Tax 13 CP, Convention Center Hotel 68M Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct 51.05M NAV Pub Imp Rev Bonds, 21A, CP, SOE Bldg 36.4M NAV Pub Imp Rev Bonds, 23A, CP, RDJS Pro Fr Fac Proj 86.5M NAV Pub Imp Rev Bonds, 23B, CP, RDJS Pro Fr Fac Proj 47.315M NAV Pub Imp Rev Bonds, 23C, CP, Var Fac Proj Impact Fee Assistance Program - Roads Zone 1 Impact Fee Assistance Program - Roads Zone 2 Impact Fee Assistance Program - Roads Zone 3 Impact Fee Assistance Program - Roads Zone 4	2,404,437 19,569,578 <b>\$ 396,028,954</b> <b>\$</b> 69,265 1,154,188 1,193,212 4,373,362 9,988,735 5,931,314 710,518 729,559 456,982 463,527
Inpact ree Assistance Program - Parks Zone Z 118,792	Proportionate Share Fund - Zone 4 Proportionate Share Fund - Zone 5 Five Year Road Program 27.8M NAV Tax 13 CP, Convention Center Hotel 68M Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct 51.05M NAV Pub Imp Rev Bonds, 21A, CP, SOE Bldg 36.4M NAV Pub Imp Rev Bonds, 23A, CP, RDJS Pro Fr Fac Proj 86.5M NAV Pub Imp Rev Bonds, 23B, CP, RDJS Pro Fr Fac Proj 47.315M NAV Pub Imp Rev Bonds, 23C, CP, Var Fac Proj Impact Fee Assistance Program - Roads Zone 1 Impact Fee Assistance Program - Roads Zone 2 Impact Fee Assistance Program - Roads Zone 3 Impact Fee Assistance Program - Roads Zone 4 Impact Fee Assistance Program - Roads Zone 5	2,404,437 19,569,578 <b>\$ 396,028,954</b> <b>\$</b> 69,265 1,154,188 1,193,212 4,373,362 9,988,735 5,931,314 710,518 729,559 456,982 463,527 1,101,265
	Proportionate Share Fund - Zone 4 Proportionate Share Fund - Zone 5 Five Year Road Program 27.8M NAV Tax 13 CP, Convention Center Hotel 68M Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct 51.05M NAV Pub Imp Rev Bonds, 21A, CP, SOE Bldg 36.4M NAV Pub Imp Rev Bonds, 23A, CP, RDJS Pro Fr Fac Proj 86.5M NAV Pub Imp Rev Bonds, 23B, CP, RDJS Pro Fr Fac Proj 47.315M NAV Pub Imp Rev Bonds, 23C, CP, Var Fac Proj Impact Fee Assistance Program - Roads Zone 1 Impact Fee Assistance Program - Roads Zone 2 Impact Fee Assistance Program - Roads Zone 3 Impact Fee Assistance Program - Roads Zone 4 Impact Fee Assistance Program - Roads Zone 5 Impact Fee Assistance Program - Parks Zone 1	2,404,437 19,569,578 <b>\$ 396,028,954</b> <b>\$</b> 69,265 1,154,188 1,193,212 4,373,362 9,988,735 5,931,314 710,518 729,559 456,982 463,527 1,101,265 62,727

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Impact Fee Assistance Program - Parks Zone 3	161,177
Pud Civic Site Cash Out	3,805,099
RR&I for 800 Mhz Sys	15,493,494
Public Building Impact Fees	4,351,553
TDC-Bldg Renewal & Replacement	5,433,538
Impact Fee Assistance Program - Public Building	151,896
Capital Outlay	1,815,499
E911 Carry Forward Capital	1,148,280
General Government	\$ 58,713,982

Local Government One-Cent Infrastructure Surtax	\$ 120,728,824
Infrastructure Surtax	\$ 120,728,824
25.0M GO 03, Recreational & Cultural Facilities	\$ 457,044
25.0M GO 05, Recreational & Cultural Facilities	52,991
50.0M GO 06, Waterfront Access	302,711
Park Improvement Fund	792,869
Park Impact Fees Z-1	5,761,009
Park Impact Fees Z-2	8,249,575
Park Impact Fees Z-3	6,864,931
Florida Boating Improvement Program (FBIP)	778,978

Unicorp Improvement Fund	\$ 16,291,630
Street & Drainage	\$ 16,291,630
Renewal & Replacement	\$ 1,000,000
Capital Improvements	87,488,999
WUD FPL Reclaimed Water Renewal & Replacement	3,189,229
WUD FPL Debt Service Coverage Fund	2,218,060
Water Utilities	\$ 93 896 288

TOTAL RESERVES IN CAPITAL BUDGET

Golf Course Capital
Parks and Recreation

\$ 894,290,615

2,895,367

\$ 26,155,475

Project Type	Actual FY 2023	Budget FY 2024	Estimated FY 2024	Budget FY 2025
Building Division (PZB)	\$2,363,365	\$78,713,084	\$4,693,668	\$84,084,239
County Library	12,532,321	95,733,393	10,081,375	118,189,824
Criminal Justice	3,134,626	8,066,609	4,125,859	1,328,847
Department of Airports	54,662,506	302,421,787	61,159,316	322,148,261
Environmental Lands & Beaches	7,243,999	70,918,584	6,582,185	80,066,348
Fire Rescue	5,935,091	157,636,656	6,267,641	222,236,136
Five Year Road Program	44,961,,843	544,467,964	38,128,333	636,065,592
General Government	77,789,345	544,271,315	69,667,962	630,348,735
Infrastructure Surtax	61,046,159	570,496,546	38,259,316	677,289,017
Parks and Recreation	8,445,934	84,436,815	7,367,269	122,238,651
Street and Drainage	58,292	15,588,277	56,320	16,717,640
Water Utilities Department	102,687,563	430,056,409	82,223,637	476,209,161
Total	\$380,861,045	\$2,902,807,439	\$328,612,881	\$3,386,922,451

# **History of Capital Projects By Type**

Most capital projects span multiple years from initial appropriation to completion. The above data for FY 2023 - FY 2024 reflects the actual and estimated amount of the project budgets expended during that year. The FY 2025 data reflects all new funding and project balances from prior years.

# **Operating Impact of Capital Projects**

After a capital project has been completed, it is possible for the project to have a continuing impact on the operating budget. For some capital improvements, such as new or expanded roadways, the impact on the County's operating budget is relatively small or may reduce costs due to maintenance savings (such as replacement of fire trucks and water lines). On the other hand, some major projects will require additional operations and maintenance costs to operate new or expanded facilities.

The future fiscal impact on the operating budget is outlined in each large capital project proposal. The operating cost projection section identifies costs related to operating the capital project when it is placed into service. Operating projections are developed using four categories: Staff (personnel services), Operating/Maintenance (O&M), Equipment, and Other. Operating costs may begin either at the start of a fiscal year or at some interim date during the fiscal year. Operating costs may also include one-time start-up costs that will occur only in the initial fiscal year.

Each proposal and its impact on the operating budget are reviewed by County Administration to determine its funding priority and level. The increase/decrease to the operating budget as a result of the approved capital projects is reflected in the final adopted budget.

The FY 2025 operating budget has increased by \$3.5 million due to capital projects expected to be completed. The following department's operating budgets have been impacted by these future capital projects:

# **Operating Impact of Capital By Department**

#### **Building Division (PZB)**

A total of \$250,000 will be added to the operating budget in FY 2025, primarily due to the anticipation of additional equipment, operation, and maintenance upon the phased completion of the 2300 Building - Customer Focused Improvement and Vista Office Expansion projects.

#### **County Library**

\$3.05 million will be added to the operating budget in FY 2025, primarily due to the anticipation of additional staff upon the completion of Canyon Branch Library and the phased completion of Hypoluxo Branch Library.

#### **Department of Airports**

There is no impact to the operating budget.

#### Engineering and Public Works/5 Year Road Program

There is no impact to the operating budget.

#### **Environmental Resource Management**

There is no impact to the operating budget.

#### **Facilities Development & Operations**

A total operating budget of \$1.02 million is anticipated in FY 2026 for the operation and maintenance of the Animal Care and Control Belvedere Expansion and Medical Examiner Office Expansion.

#### **Fire Rescue**

Approximately \$4.5 million will be added to the operating budget in FY 2026 for the staffing, equipment, operation, and maintenance of the Fire Station Agriculture Reserve Central.

#### Information System Services

There is no impact to the operating budget.

#### Miscellaneous/Non Departmental

There is no impact to the operating budget.

#### **Parks and Recreation**

A total of \$155,002 will be added in FY 2025 for the staffing, operation, and maintenance of Dubois Park Historic Buildings R&R, Septic to Sewer Conversion, and Villages of Windsor Park Design and Development Phase I.

#### Water Utilities Department

There is no impact to the operating budget.

# **Detail of Estimated Operating Impact of Capital Projects**

### **OPERATING IMPACT OF CAPITAL PROJECTS**

FY 2025 - FY 2029

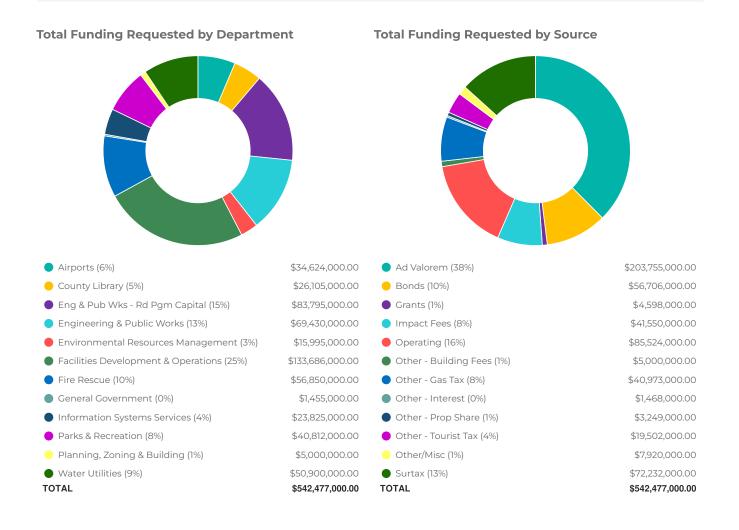
(\$ in 1,000)

Building Division (PZB)         2300 Building - Customer Focused Improvements       \$1         Vista Expansion and New Building Construction       Improvements         Total       \$2         County Library       \$2,4         Canyon Branch Library       \$2,4         Hypoluxo Branch Library       \$3,0         Total       \$3,0         Facilities Development & Operations       \$3,0         File Rescue & Control Belvedere Expansion       \$3,0         Animal Care & Control Pahokee Interim Facility       \$3,0         Animal Care & Control Pahokee Replacement       \$3,0         Graphics Facility Expansion       \$3,0         Medical Examiner Office Expansion       \$3,0         PBSO Aviation Unit Expansion       \$3,0         Fire Rescue       \$3,0         Fire Station Agriculture Reserve Central       \$3,0         Fire Station 92 Lake Worth West       \$3,0 <t< th=""><th></th><th>\$ 150 100 <b>\$ 250</b> \$ 2,499 551 <b>\$ 3,050</b> <b>\$ 3,050</b> - 973 - 973 - 1 51 - 51 - 51 - 51 - 51 - 51 - 51 -</th><th>\$ 150 100 <b>\$ 250</b> \$ 2,499 551 <b>\$ 3,050</b> <b>\$ 3,050</b> \$ 3,050 <b>\$ 3,050</b> <b>\$ 5,050</b> <b>\$ 4,070</b> <b>\$ 5,050</b> <b>\$ 5,050</b> <b></b></th><th>FY 2028 \$ 150 100 \$ 250 \$ 2,499 551 \$ 3,050 \$ 3,050 \$ 475 973 679 679 77 51 55 \$ 2,919 \$ 2,919</th><th>\$ 150 100 <b>\$ 250</b> <b>\$</b> 2,499 551 <b>\$ 3,050</b> <b>\$ 5,075</b> <b>\$ 5,075</b> <b>\$ 2,919</b> <b>\$ 5,075</b> <b>\$ 2,919</b> <b>\$ 3,050</b> <b>\$ 5,075</b> <b>\$ 5,262</b></th></t<>		\$ 150 100 <b>\$ 250</b> \$ 2,499 551 <b>\$ 3,050</b> <b>\$ 3,050</b> - 973 - 973 - 1 51 - 51 - 51 - 51 - 51 - 51 - 51 -	\$ 150 100 <b>\$ 250</b> \$ 2,499 551 <b>\$ 3,050</b> <b>\$ 3,050</b> \$ 3,050 <b>\$ 3,050</b> <b>\$ 5,050</b> <b>\$ 4,070</b> <b>\$ 5,050</b> <b>\$ 5,050</b> <b></b>	FY 2028 \$ 150 100 \$ 250 \$ 2,499 551 \$ 3,050 \$ 3,050 \$ 475 973 679 679 77 51 55 \$ 2,919 \$ 2,919	\$ 150 100 <b>\$ 250</b> <b>\$</b> 2,499 551 <b>\$ 3,050</b> <b>\$ 5,075</b> <b>\$ 5,075</b> <b>\$ 2,919</b> <b>\$ 5,075</b> <b>\$ 2,919</b> <b>\$ 3,050</b> <b>\$ 5,075</b> <b>\$ 5,262</b>
2300 Building - Customer Focused Improvements       \$1         Vista Expansion and New Building Construction       Improvements         Total       \$2         County Library       \$2,4         Hypoluxo Branch Library       \$2,4         Hypoluxo Branch Library       \$3,0         Total       \$3,0         Facilities Development & Operations       \$10 Datura Building Replacement         Animal Care & Control Belvedere Expansion       Animal Care & Control Pahokee Interim Facility         Animal Care & Control Pahokee Replacement       Graphics Facility Expansion         Medical Examiner Office Expansion       PBSO Aviation Unit Expansion         PBSO Aviation Unit Expansion       Total         Fire Rescue       Fire Station Agriculture Reserve Central         Fire Station 92 Lake Worth West       Total         Total       S         Parks & Recreation       S         Carlin Park Improvements       S         DuBois Park Various Historic Buildings R & R       S         John Prince Colf Learning Center Practice Greens Expansion       John Prince Park Parks Division Office Building Addition         Jupiter Farms Park Expansion       Karen Marcus Ocean Park Preserve Design & Development         Lake Lytal Park Redevelopment and Expansion       Milani Park Design and Development		100 \$ 250 551 \$ 3,050 \$ - 973 - 973 - 51 51 \$ 1,024	100 \$ 250 551 \$ 3,050 \$ 475 973 679 679 77 51 \$ 2,864 \$ 4,704	100 \$ 250 551 \$ 3,050 \$ 475 973 679 679 7 51 55 \$ 2,919 \$ 2,919	100 \$ 250 551 \$ 3,050 \$ 475 973 679 679 679 7 51 55 <b>\$ 2,919</b> \$ 5,262
Vista Expansion and New Building Construction Total \$2 County Library Canyon Branch Library Yean Canyon Branch Library Canyon Branch Library Canyon Branch Library County Library Canyon Branch Library Total \$2,4 Hypoluxo Branch Library Total \$3,0 Facilities Development & Operations 810 Datura Building Replacement Animal Care & Control Belvedere Expansion Animal Care & Control Belvedere Expansion Animal Care & Control Pahokee Interim Facility Animal Care & Control Pahokee Replacement Graphics Facility Expansion Medical Examiner Office Expansion PBSO Aviation Unit Expansion Total Fire Rescue Fire Rescue Fire Station Agriculture Reserve Central Fire Station 92 Lake Worth West Total Parks & Recreation Carlin Park Improvements DuBois Park Various Historic Buildings R & R John Prince Colf Learning Center Practice Greens Expansion John Prince Park Parks Division Office Building Addition Jupiter Farms Park Expansion Karen Marcus Ocean Park Preserve Design & Development Lake Lytal Park Redevelopment and Expansion Milani Park Design and Development Okeeheelee Golf Course Learning Center	9 51 0 - - - - -	\$ 250 551 \$ 3,050 \$ 3,050 \$ - 973 - 51 - 51 \$ 1,024	\$ 250 551 \$ 3,050 \$ 475 973 679 679 679 7 51 - <b>\$ 2,864</b> \$ 4,704	\$ 250 551 \$ 3,050 \$ 475 973 679 679 679 7 51 55 <b>\$ 2,919</b> \$ 4,975	\$ 250 551 \$ 3,050 \$ 475 973 679 679 679 7 51 55 <b>\$ 2,919</b> \$ 5,262
Total       \$ 2         County Library       \$ 2,4         Hypoluxo Branch Library       \$ 3,0         Total       \$ 3,0         Facilities Development & Operations       \$ 3,0         Animal Care & Control Pahokee Interim Facility       \$ Animal Care & Control Pahokee Replacement         Graphics Facility Expansion       \$ Medical Examiner Office Expansion         PBSO Aviation Unit Expansion       \$ Total         Fire Rescue       \$ Fire Rescue         Fire Rescue       \$ Total         Fire Station Agriculture Reserve Central       \$ Total         Parks & Recreation       \$ Total         Carlin Park Improvements       \$ Total         DuBois Park Various Historic Buildings R & R       \$ John Prince Oaft Learning Center Pr	99 51 0 - - - - - -	\$ 2,499 551 <b>\$ 3,050</b> \$ - 973 - 51 - 51 <b>\$ 1,024</b>	\$ 2,499 551 <b>\$ 3,050</b> \$ 475 973 679 679 679 7 51 - <b>\$ 2,864</b> \$ 4,704	\$ 2,499 551 <b>\$ 3,050</b> <b>\$ 475</b> 973 679 679 77 51 55 <b>\$ 2,919</b> <b>\$ 4</b> ,975	\$ 2,499 551 <b>\$ 3,050</b> \$ 475 973 679 679 679 7 51 55 <b>\$ 2,919</b> \$ 5,262
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Canyon Branch Library\$ 2,4Hypoluxo Branch Library5Total\$ 3,0Facilities Development & Operations810 Datura Building ReplacementAnimal Care & Control Belvedere ExpansionAnimal Care & Control Pahokee Interim FacilityAnimal Care & Control Pahokee ReplacementGraphics Facility ExpansionMedical Examiner Office ExpansionPBSO Aviation Unit ExpansionTotalFire RescueFire Station Agriculture Reserve CentralFire Station 92 Lake Worth WestTotalDuBois Park Various Historic Buildings R & RJohn Prince Golf Learning Center Practice Greens ExpansionJohn Prince Park Improvements Phase IVJohn Prince Park Parks Division Office Building AdditionJupiter Farms Park ExpansionKaren Marcus Ocean Park Preserve Design & DevelopmentLake Lytal Park Redevelopment and ExpansionMilani Park Design and DevelopmentOkeeheelee Golf Course Learning Center	51 0 - - - - -	551 \$ 3,050 \$ - 973 - - 51 - 51 - 51 - 51	551 \$ 3,050 \$ 475 973 679 679 7 51 - 51 - 51 - 51 - 51 - 51 - 51 - 51	551 \$ 3,050 \$ 475 973 679 679 679 7 51 55 \$ 2,919 \$ 2,919	551 \$ 3,050 \$ 475 973 679 679 7 51 55 \$ 2,919 \$ 5,262
Hypoluxo Branch Library       \$ 3,0         Total       \$ 3,0         Facilities Development & Operations       810 Datura Building Replacement         Animal Care & Control Belvedere Expansion       Animal Care & Control Pahokee Interim Facility         Animal Care & Control Pahokee Interim Facility       Animal Care & Control Pahokee Replacement         Graphics Facility Expansion       Medical Examiner Office Expansion         Medical Examiner Office Expansion       PBSO Aviation Unit Expansion         Total       5         Fire Rescue       5         Fire Station Agriculture Reserve Central       5         Fire Station 92 Lake Worth West       5         Total       5         Parks & Recreation       5         Carlin Park Improvements       5         DuBois Park Various Historic Buildings R & R       5         John Prince Golf Learning Center Practice Greens Expansion       5         John Prince Park Improvements Phase IV       5         John Prince Park Parks Division Office Building Addition       5         Jupiter Farms Park Expansion       5         Karen Marcus Ocean Park Preserve Design & Development       5         Lake Lytal Park Redevelopment and Expansion       6         Milani Park Design and Development       6		\$ 3,050 \$ - 973 - - 51 - 51 - 51	551 \$ 3,050 \$ 475 973 679 679 7 51 - 51 - 51 - 51 - 51 - 51 - 51 - 51	\$ 3,050 \$ 475 973 679 679 7 51 55 \$ 2,919 \$ 4,975	\$ 3,050 \$ 475 973 679 679 7 51 55 \$ 2,919 \$ 5,262
Total\$ 3,0Facilities Development & Operations810 Datura Building ReplacementAnimal Care & Control Belvedere ExpansionAnimal Care & Control Pahokee Interim FacilityAnimal Care & Control Pahokee ReplacementGraphics Facility ExpansionMedical Examiner Office ExpansionPBSO Aviation Unit ExpansionTotalStation Agriculture Reserve CentralFire RescueFire Station 92 Lake Worth WestTotalParks & RecreationCarlin Park ImprovementsDuBois Park Various Historic Buildings R & RJohn Prince Golf Learning Center Practice Greens ExpansionJohn Prince Park Improvements Phase IVJohn Prince Park Redevelopment and ExpansionKaren Marcus Ocean Park Preserve Design & DevelopmentLake Lytal Park Redevelopment and ExpansionMilani Park Design and DevelopmentOkeeheelee Golf Course Learning Center		\$ - 973 - - 51 - <b>\$ 1,024</b>	\$ 475 973 679 679 7 51 - <b>\$ 2,864</b> \$ 4,704	\$ 475 973 679 679 7 51 55 <b>\$ 2,919</b> \$ 4,975	\$ 475 973 679 679 7 51 55 <b>\$ 2,919</b> \$ 5,262
Facilities Development & Operations         810 Datura Building Replacement         Animal Care & Control Belvedere Expansion         Animal Care & Control Pahokee Interim Facility         Animal Care & Control Pahokee Replacement         Graphics Facility Expansion         Medical Examiner Office Expansion         PBSO Aviation Unit Expansion         Total         Fire Rescue         Fire Station Agriculture Reserve Central         Fire Station 92 Lake Worth West         Total         Parks & Recreation         Carlin Park Improvements         DuBois Park Various Historic Buildings R & R         John Prince Golf Learning Center Practice Greens Expansion         John Prince Park Parks Division Office Building Addition         Jupiter Farms Park Expansion         Karen Marcus Ocean Park Preserve Design & Development         Lake Lytal Park Redevelopment and Expansion         Milani Park Design and Development         Okeeheelee Golf Course Learning Center		\$ - 973 - - 51 - <b>\$ 1,024</b>	\$ 475 973 679 679 7 51 - <b>\$ 2,864</b> \$ 4,704	\$ 475 973 679 679 7 51 55 <b>\$ 2,919</b> \$ 4,975	\$ 475 973 679 679 7 51 55 <b>\$ 2,919</b> \$ 5,262
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Animal Care & Control Belvedere Expansion Animal Care & Control Pahokee Interim Facility Animal Care & Control Pahokee Replacement Graphics Facility Expansion Medical Examiner Office Expansion PBSO Aviation Unit Expansion Total Fire Rescue Fire Station Agriculture Reserve Central Fire Station 92 Lake Worth West Total Parks & Recreation Carlin Park Improvements DuBois Park Various Historic Buildings R & R John Prince Golf Learning Center Practice Greens Expansion John Prince Park Improvements Phase IV John Prince Park Parks Division Office Building Addition Jupiter Farms Park Expansion Karen Marcus Ocean Park Preserve Design & Development Lake Lytal Park Redevelopment and Expansion Milani Park Design and Development Okeeheelee Golf Course Learning Center		- - 51 - <b>\$ 1,024</b>	679 679 7 51 - <b>\$ 2,864</b> \$ 4,704	679 679 7 51 55 <b>\$ 2,919</b> \$ 4,975	679 679 7 51 55 <b>\$ 2,919</b> \$ 5,262
Animal Care & Control Pahokee Interim Facility Animal Care & Control Pahokee Replacement Graphics Facility Expansion Medical Examiner Office Expansion PBSO Aviation Unit Expansion Total Total Fire Rescue Fire Station Agriculture Reserve Central Fire Station 92 Lake Worth West Total Total Total Parks & Recreation Carlin Park Improvements DuBois Park Various Historic Buildings R & R John Prince Golf Learning Center Practice Greens Expansion John Prince Park Improvements Phase IV John Prince Park Parks Division Office Building Addition Jupiter Farms Park Expansion Karen Marcus Ocean Park Preserve Design & Development Lake Lytal Park Redevelopment and Expansion Milani Park Design and Development Okeeheelee Golf Course Learning Center		- - 51 <b>-</b> <b>\$ 1,024</b>	679 679 7 51 - <b>\$ 2,864</b> \$ 4,704	679 679 7 51 55 <b>\$ 2,919</b> \$ 4,975	679 679 7 51 55 <b>\$ 2,919</b> \$ 5,262
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Graphics Facility Expansion Medical Examiner Office Expansion PBSO Aviation Unit Expansion Total Total Fire Rescue Fire Station Agriculture Reserve Central Fire Station 92 Lake Worth West Total Total Parks & Recreation Carlin Park Improvements DuBois Park Various Historic Buildings R & R John Prince Golf Learning Center Practice Greens Expansion John Prince Park Improvements Phase IV John Prince Park Improvements Phase IV John Prince Park Parks Division Office Building Addition Jupiter Farms Park Expansion Karen Marcus Ocean Park Preserve Design & Development Lake Lytal Park Redevelopment and Expansion Milani Park Design and Development Okeeheelee Golf Course Learning Center		51 - <b>\$ 1,024</b>	51 - <b>\$ 2,864</b> \$ 4,704	7 51 <b>55</b> <b>\$ 2,919</b> \$ 4,975	7 51 55 <b>\$ 2,919</b> \$ 5,262
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PBSO Aviation Unit Expansion         Total         Fire Rescue         Fire Station Agriculture Reserve Central         Fire Station 92 Lake Worth West         Total         Parks & Recreation         Carlin Park Improvements         DuBois Park Various Historic Buildings R & R         John Prince Golf Learning Center Practice Greens Expansion         John Prince Park Improvements Phase IV         John Prince Park Parks Division Office Building Addition         Jupiter Farms Park Expansion         Karen Marcus Ocean Park Preserve Design & Development         Lake Lytal Park Redevelopment and Expansion         Milani Park Design and Development         Okeeheelee Golf Course Learning Center		\$ 1,024	- <b>\$ 2,864</b> \$ 4,704	55 <b>\$ 2,919</b> \$ 4,975	55 <b>\$ 2,919</b> \$ 5,262
Total       Fire Rescue         Fire Station Agriculture Reserve Central       Fire Station Agriculture Reserve Central         Fire Station 92 Lake Worth West       Total         Total       Parks & Recreation         Carlin Park Improvements       DuBois Park Various Historic Buildings R & R         John Prince Golf Learning Center Practice Greens Expansion       John Prince Park Improvements Phase IV         John Prince Park Parks Division Office Building Addition       Jupiter Farms Park Expansion         Karen Marcus Ocean Park Preserve Design & Development       Lake Lytal Park Redevelopment and Expansion         Milani Park Design and Development       Okeeheelee Golf Course Learning Center			\$ 4,704	<b>\$ 2,919</b> \$ 4,975	<b>\$ 2,919</b> \$ 5,262
Fire Rescue         Fire Station Agriculture Reserve Central         Fire Station 92 Lake Worth West         Total         Parks & Recreation         Carlin Park Improvements         DuBois Park Various Historic Buildings R & R         John Prince Golf Learning Center Practice Greens Expansion         John Prince Park Improvements Phase IV         John Prince Park Parks Division Office Building Addition         Jupiter Farms Park Expansion         Karen Marcus Ocean Park Preserve Design & Development         Lake Lytal Park Redevelopment and Expansion         Milani Park Design and Development         Okeeheelee Golf Course Learning Center			\$ 4,704	\$ 4,975	\$ 5,262
Fire Station Agriculture Reserve Central Fire Station 92 Lake Worth West Total Parks & Recreation Carlin Park Improvements DuBois Park Various Historic Buildings R & R John Prince Golf Learning Center Practice Greens Expansion John Prince Park Improvements Phase IV John Prince Park Improvements Phase IV John Prince Park Parks Division Office Building Addition Jupiter Farms Park Expansion Karen Marcus Ocean Park Preserve Design & Development Lake Lytal Park Redevelopment and Expansion Milani Park Design and Development Okeeheelee Golf Course Learning Center	-	\$ 4,448			
Fire Station 92 Lake Worth West Total Parks & Recreation Carlin Park Improvements DuBois Park Various Historic Buildings R & R John Prince Golf Learning Center Practice Greens Expansion John Prince Park Improvements Phase IV John Prince Park Parks Division Office Building Addition Jupiter Farms Park Expansion Karen Marcus Ocean Park Preserve Design & Development Lake Lytal Park Redevelopment and Expansion Milani Park Design and Development Okeeheelee Golf Course Learning Center	-	\$ 4,448			
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Parks & Recreation Carlin Park Improvements DuBois Park Various Historic Buildings R & R John Prince Golf Learning Center Practice Greens Expansion John Prince Park Improvements Phase IV John Prince Park Parks Division Office Building Addition Jupiter Farms Park Expansion Karen Marcus Ocean Park Preserve Design & Development Lake Lytal Park Redevelopment and Expansion Milani Park Design and Development Okeeheelee Golf Course Learning Center	-	\$ 4,448	\$ 9,408	\$ 9,950	-
Carlin Park Improvements DuBois Park Various Historic Buildings R & R John Prince Golf Learning Center Practice Greens Expansion John Prince Park Improvements Phase IV John Prince Park Parks Division Office Building Addition Jupiter Farms Park Expansion Karen Marcus Ocean Park Preserve Design & Development Lake Lytal Park Redevelopment and Expansion Milani Park Design and Development Okeeheelee Golf Course Learning Center		,	<b>,</b> -,	• - /	
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DuBois Park Various Historic Buildings R & R John Prince Golf Learning Center Practice Greens Expansion John Prince Park Improvements Phase IV John Prince Park Parks Division Office Building Addition Jupiter Farms Park Expansion Karen Marcus Ocean Park Preserve Design & Development Lake Lytal Park Redevelopment and Expansion Milani Park Design and Development Okeeheelee Golf Course Learning Center	-	\$6	\$6	\$6	\$6
John Prince Golf Learning Center Practice Greens Expansion John Prince Park Improvements Phase IV John Prince Park Parks Division Office Building Addition Jupiter Farms Park Expansion Karen Marcus Ocean Park Preserve Design & Development Lake Lytal Park Redevelopment and Expansion Milani Park Design and Development Okeeheelee Golf Course Learning Center	6	6	6	6	6
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John Prince Park Parks Division Office Building Addition Jupiter Farms Park Expansion Karen Marcus Ocean Park Preserve Design & Development Lake Lytal Park Redevelopment and Expansion Milani Park Design and Development Okeeheelee Golf Course Learning Center	_	-	-	10	10
Jupiter Farms Park Expansion Karen Marcus Ocean Park Preserve Design & Development Lake Lytal Park Redevelopment and Expansion Milani Park Design and Development Okeeheelee Golf Course Learning Center	_	-	10	10	10
Karen Marcus Ocean Park Preserve Design & Development Lake Lytal Park Redevelopment and Expansion Milani Park Design and Development Okeeheelee Golf Course Learning Center	_	5	5	5	5
Lake Lytal Park Redevelopment and Expansion Milani Park Design and Development Okeeheelee Golf Course Learning Center	_	-	-	108	142
Milani Park Design and Development Okeeheelee Golf Course Learning Center	_	-	-	98	98
Okeeheelee Golf Course Learning Center	_	210	210	210	210
5	_	6	6	6	6
	_	6	6	6	6
Osprey Point Golf Course Learning Academy	_	6	6	6	6
Park Ridge Golf Course Pro Shop		-	-	50	50
Peanut Island Park Improvements	-	118	118	118	118
Riverbend Park Development Phase IV	-	-	69	89	89
Riverbend/Loxahatchee River Battlefield Interpretive Center	-	-	-	24	24
	-		10	10	10
•	-	10	10	139	139
Villages of Windsor Park Phase II Expansion	- - 0	10 139	179	155	135
West Delray Regional Park Improvements	-	10 139	139		7
Total \$1	- - 0		139 -	172	
Grand Total \$ 3,4	- 0 39 -		139 - - <b>\$ 591</b>	- - \$ 1,083	\$ 1,124

### **Capital Improvements: One-year Plan**

Total Capital Requested \$542,477,000

### **263 Capital Improvement Projects**



# **Airports Requests**

### **Itemized Requests for 2025**

All Airports - Airfield Maintenance and Repairs	\$2,500,000
This project will provide funding for miscellaneous airfield pavement, marking, signage, drainage, rep improvements.	pairs, and related
All Airports - Capital Projects Permits and Fees	\$400,000
Budget for Capital Improvement Projects permits and fees including Water Utilities, Building Depart Department.	ment, and Health
All Airports - Design and Engineering Services	\$3,000,000
This project allocates funds for design and engineering services for all current and future projects.	
Glades - Entrance Road Rehabilitation	\$50,000
This project will provide for rehabilitation of the entrance road at Glades Airport.	
Glades - Glades Miscellaneous Projects	\$100,000
This provides funding for miscellaneous projects at the Glades Airport.	
Lantana - Automated Weather Observing System Replacement	\$30,000
The Automated Weather Observing System (AWOS) is more than 25 years old and parts are difficult t replacement.	o find, requiring
Lantana - Lantana Miscellaneous Projects	\$100,000
This project funds miscellaneous projects at the Lantana Airport.	
North County - Air Traffic Control Tower Construction (ATCT)	\$300,000
This project will provide for design and construction associated with the air traffic control tower at No	orth County Airport.
North County - Apron Rehabilitation	\$500,000
This project will provide for rehabilitation of the apron at North County Airport.	
North County - Automated Weather Observing System Replacement	\$30,000
The Automated Weather Observing System (AWOS) is more than 25 years old and parts are difficult t replacement.	o find, requiring
North County - North County Miscellaneous Projects	\$100,000
This project provides funding to miscellaneous projects at the North County Airport.	
North County - Runway 14-32 Expansion	\$1,000,000
This project will provide for the expansion of Runway 14-32 at North County Airport.	
PBI - Access Control System Replacement/Upgrade	\$750,000
The current access control software is nearing the end of its useful life. This project will upgrade the a current software/hardware.	access control with
PBI - Airport Administration Equipment	\$396,000
This project designates funds for the purchase of capital equipment for the Airport Administration Di International Airport.	ivision at Palm Beach
PBI - Airport Layout Plan and Narrative Report Update	\$250,000

This project will provide an updated airport layout plan and narrative report for Palm Beach International Airport.

# **PBI - Airside Improvements** This project allocates funds for miscellaneous small airside construction and improvement projects at Palm Beach International Airport. **PBI - Aviation Workers Security Screening Area** This project will provide interior building modifications and equipment for an aviation workers security screening area. PBI - Baggage Handling System - Carousel 6 This project provides funding for the baggage handling system for carousel six at Palm Beach International Airport. PBI - Baggage Handling Systems - Carousel 1 This project provides funding for the baggage handling system for Carousel One at Palm Beach International Airport. **PBI - Grounds Maintenance Equipment** This project designates funds for the purchase of capital equipment for ground maintenance at Palm Beach International Airport. **PBI - Landside Projects Improvements**

This project provides funding for miscellaneous projects at Palm Reach International Airport

This project allocates funds for various landside projects at Palm Beach International Airport.

This project provides rending for miscentarious projects at Pain Deach international Airport.	
PBI - Operations Equipment	\$86,000
This project provides funding for various equipment for the Operations Division at Palm Beach International Airpo	rt.
PBI - Replacement of Potable Water Cabinets and Bag Lifts	\$650,000

This project provides funding for the replacement of potable water cabinets and bag lifts at Palm Beach International Airport.

#### PBI - Runway 10R/28L Extension

**PBI - Miscellaneous Projects** 

This project includes the justification, planning, environmental, design, and construction of an extension to Runway 10R/28L to increase airfield capacity. The project will be phased over multiple funding cycles and project elements.

#### **PBI - Signage and Wayfinding Improvements**

This project will consist of feature signage, wayfinding signage, and landscaping improvements at Palm Beach International Airport.

### **PBI - Terminal and Concourse Modernization**

This project will modernize the terminal and concourses at Palm Beach International Airport in multiple phases. Project components include a secure connector between concourses, roof/skylight replacement, concourse and terminal expansion, interior...

#### **PBI - Terminal Elevator Rehabilitation/Replacement**

This project will rehabilitate and replace elevators at Palm Beach International Airport. Elevators are approaching the end of their useful life and require replacement, rehabilitation, and modifications to meet code requirements.

#### **PBI - Terminal Improvements**

This project designates funds for renewal and replacement projects throughout the terminal at Palm Beach International Airport.

#### **PBI - Terminal Switchgear Replacement**

This project will provide for the replacement of various components of the electrical system in the terminal building at Palm Beach International Airport.

#### Total: \$34,624,000

\$250,000

\$1,175,000

\$14,000

\$2,477,000

\$500,000

\$233,000

\$500.000

\$250,000

\$7,500,000

\$4,044,000

### \$4,653,000

\$2.500.000

# **Facilities Development & Operations Requests**

### **Itemized Requests for 2025**

810 Datura Building Replacement	\$5,000,000
This project constructs a new building for the Community Services Department at the County's 45th Street Co project will replace the 50-plus year old building and create a modern facility for Community Services, program	
Airport Center Building 3	\$3,565,000
This project funds the delivery of a third office building at the County's Airport Center Complex located at the r corner of I-95 and State Road 80/Southern Boulevard in unincorporated West Palm Beach. This facility will occ	
Animal Care and Control (ACC) Belvedere Expansion	\$56,706,000
Renewal/Replacement of the kennels, barn, clinic, lobby, and adoption area at the ACC facility on Belvedere Ro will include renovations to increase functionality of key areas of the facility. The cost of this project includes the	
Animal Care and Control (ACC) West County Pahokee Interim Facility	\$1,500,000
This project funds the renovation of a former Department of Health Palm Beach County facility located at 1839 Street in Pahokee for use by Animal Care and Control (ACC) and road patrol deputies of the Palm Beach Count	
Central Detention Center Breathalyzer Testing (BAT) and Traffic Division Facility Upfit	\$3,500,000
This project funds the renovation of approximately 11,000 square feet of existing interior building space at the 0 Detention Center in unincorporated Royal Palm Beach for alternative programming by the Palm Beach County	
Constitutional Facility Improvements FY 2025	\$1,000,000
This project is for facility modifications requested by Constitutional Officers or State agencies in order to facilita operations. It allows for the necessary funding to proceed with projects, which will be reimbursed from the	te their
Convention Center Renewal and Replacement	\$3,700,000
This project provides for the renewal/replacement of structures and capital equipment for the Palm Beach Cou Convention Center. New projects will be funded by the bed tax.	inty
Countywide Americans with Disabilities Act (ADA) Restrooms	\$539,000
This project funds the renovation of existing restrooms at various clinics, courthouses, and general governmen for compliance with the Americans with Disabilities Act requirements. These facilities were constructed prior to	
Countywide Building Renewal and Replacement FY 2025	\$21,700,000
This project includes the renewal/replacement of various County buildings. Not included in this line are the renewal/replacement expenses associated with the scope of work relating to the Main Detention Facilities Renewal/Replacement Phases	
Countywide Building Renewal/Replacement	\$4,016,000
This project completes the renewal and replacement of backlogged building systems and equipment. The bui systems and equipment intended to be replaced/renewed are costly and/or large scale scopes of work and ran envelope components	
Countywide Electronic Systems Renewal and Replacement FY 2025	\$3,625,000
This project includes the renewal/replacement of security, access control, fire alarms, and other electronic syste various County facilities. Not included in this project are the renewal/replacement expenses associated with th	
	\$1,885,000

This project is for the renewal/replacement of structures, fuel storage equipment and other various improvements at County fueling sites and vehicle repair/maintenance facilities throughout the County. Not included in this project are vehicles and...

#### **Countywide Parks Facility Renewal and Replacement FY 2025**

This project is for the renewal/replacement of various Parks facilities which are the responsibility of the Facilities Development and Operations Department (FD&O) to fund and implement pursuant to the service agreement between Parks and...

#### **Countywide Radio System Renewal and Replacement**

This project includes renewal/replacement of the various components of the countywide radio system. It is funded by a \$12.50 traffic violation fee allocated to communications, as well as annual renewal/replacement contributions from system...

#### **Countywide Security and Safety Enhancements**

This project provides funding for various security and safety enhancements at buildings/facilities countywide. Due to the unpredictable nature of instances requiring immediate security and/or safety response measures, this funding ensures...

#### **Countywide Various Facility Improvements FY 2025**

This project provides for consultant and contractor services for the miscellaneous improvement and modification projects of county facilities. These projects are necessary to maximize the utilization of space in response to changing needs,...

#### **Courthouse Clerk Jury Assembly Audio Visual Upgrades**

This project funds the installation of modern audio/visual equipment in the first floor Jury Assembly Room and four associated overflow rooms in the Judge Daniel T.K. Hurley Courthouse in downtown West Palm Beach. Modern equipment is...

#### **Courthouse Courtrooms Telestration Project**

This project funds the installation of hardware, software, and infrastructure that will enable evidence to be digitally presented, annotated, and saved from the witness stand, jury box, counsel tables, judge's beach, and all 76 courtrooms and...

#### **Courthouse Deliberation Room Evidence Viewing Infrastructure**

This project funds the permitting and installation of infrastructure necessary to support the planned delivery of electronic end equipment by Court Administration in 29 jury deliberation rooms throughout the Judge Daniel T.K. Hurley Courthouse in...

#### **Courthouse Furniture Replacement FY 2025**

The County is responsible for the replacement of all furniture located in the courtrooms and other areas used by the general public. Furniture being replaced is based upon ongoing condition and liability assessments.

#### **Courthouse Wireless Microphone**

This project adds four wireless microphones in four adjacent courtrooms as a pilot project, and assumes after-hours installation of two adjacent and two below as determined by Court Administration. Additional installations would follow a...

#### **Criminal Justice Complex Clerk Service Counter Video Surveillance**

This project funds the installation of video surveillance cameras with recording capability for each of the Clerk's four customer service transaction stations at the Criminal Justice Complex on Gun Club Road in unincorporated West Palm...

#### **Electric Vehicle (EV) Charging Stations Infrastructure**

This project funds the installation of electrical infrastructure at five strategic County facility locations countywide: Governmental Center Garage, Convention Center Garage, 4th Street Parking Lot, Judicial Center Garage, and Vista Office Parking...

#### **Emergency Operations Center (EOC) Lobby Improvements**

This project expands the existing lobby of the EOC by approximately 400 square feet. It will capture the existing outdoor space that is already under cover to serve as a secure air conditioned entry vestibule and waiting lobby. The new entry...

#### **Governmental Center Renewal/Replacement**

This project is a comprehensive renovation of the approximately 290,000 square foot Robert Weisman Governmental Center in downtown West Palm Beach, which is approaching 40 years in service. The scope of work includes, but is not limited to, the...

\$60.000

\$200.000

#### \$300,000

### \$30,000

#### \$175.000

\$11.000.000

\$300.000

#### Page 394

#### \$1,650,000

\$625.000

\$50,000

### \$250.000

### \$225,000

# \$250.000

#### **Highridge Family Center Renovations and Improvements**

This project funds a combination of interior modifications and renovations, expanded outdoor recreation programming, and various renewal and replacement of aging building systems and site infrastructure. The consolidation of work will result in...

#### Housing Units For Homeless \$2,550,000 This project involves delivery of a housing stock for use as temporary or longer term affordable housing for homeless and special populations. Human Resources Department Interior Renovations and Improvements \$65,000

This project funds space needs and technology enhancements that are projected within the approaching five year period. The scope of work consists of converting a file room into a multi-purpose training room, installation of multi-media...

#### Land Due Diligence FY 2025

This project provides for the payment of land acquisition and pre-design due diligence costs associated with Property and Real Estate Management (PREM) transactions and unfunded capital projects.

#### North County Courthouse Complex Interior Improvements

This project consolidates various interior improvements for economy of scale and to minimize construction impacts upon operations. Work will consist of: 1) entry lobby reconfiguration for improved security and functionality; 2) repurposing space...

#### **PBSO Fleet Operations Improvements**

This project funds an auxiliary building to PBSO's Fleet Management facility at the Criminal Justice Complex. The new building will accommodate personnel managing new vehicle deliveries and releases, and freeing space within the existina...

#### PBSO Headquarters Executive Suite Upfit and Various Interior Improvements

This project funds the design, permitting and construction of improvements within the executive suite and other specific interior locations at PBSO Headquarters on Gun Club Road in unincorporated West Palm Beach that were not included within the...

#### **Property Appraiser South County Service Center Renovation**

This project funds interior improvements to the Property Appraiser's facility located at the northwest corner of Atlantic Avenue and Cumberland Drive in Unincorporated Delray Beach for improved functionality, efficiency, capacity and...

#### **Roger Dean Chevrolet Stadium Renewal and Replacement**

This project funds future renewal/replacement projects at Roger Dean Stadium through annual appropriations from the 1st to 4th cent bed tax. Projects will be identified in the Annual Renewal/Replacement Project list required by the contract...

#### South County Courthouse Additional Public Seating

This project funds a supply of public seating for the main public corridor on the expansion side of the South County Courthouse in the City of Delray Beach. This is due to an anticipation of increased reliance on this and other branch...

#### State Attorney Main Building 1st Floor Glazing Reinforcement

This project completes the installation of ballistic film on first floor windows of the State Attorney building in downtown West Palm Beach in satisfaction of a threat and security assessment performed by the State Attorney's Office.

#### State Attorney Main Building Interior Surveillance Cameras

This project funds the installation of surveillance cameras at strategic locations throughout the interior of the State Attorney's Office in downtown West Palm Beach. Coverage will include public hallways and various stairwells, and will...

#### West County Administration Building Modifications

This project replaces and upgrades interior areas of the Glades Office Building in unincorporated Belle Glade to meet current code and modern user requirements. The first floor interior renovations and the exterior renovations for the entire...

# \$200.000

\$200,000

### \$800.000

\$550,000

### \$60.000

### \$800,000

#### \$60.000

# \$300,000

\$150,000

#### \$1,600,000

## **Information Systems Services Requests**

### **Itemized Requests for 2025**

Belle Clade Fiber	\$750,000
The long-term plan is to construct a fiber loop to connect all of the western communities. This will enab the expansion of the County infrastructure and services.	le ISS to support
Communications / Telephony FY 2025	\$500,000
Funding in FY 2025 with allow for expansion of the contract center, IVR (Interactive Voice Response) for i external agencies, as well as additional software to support these activities.	nternal and
Countywide Security Operations FY 2025	\$1,000,000
The project supports activities that further develop the County's cyber resilience to prepare, respond to, cyber threats. The request supports initiatives in upgrading cybersecurity infrastructure, incident respon	
Data Center RR&I FY 2025	\$1,175,000
Critical improvements to the Operations and Support Center (OSC) located at 2601 Vista Parkway. Fundi provides for exhaust systems, chillers, and other routine RR&I.	ng in FY 2025
Enterprise Cabling FY 2025	\$500,000
Provides for the expansion and maintenance of cabling throughout County facilities.	
Geographic Information System Infrastructure FY 2025	\$750,000
Provides funding for the contracting of ortho and oblique digital aerial photography. This photography p history of change over time. This project, in conjunction with the Property Appraiser and several munici	
LIDAR	\$750,000
LiDAR (Light Detection and Ranging) is a remote sensing method used to map Earth's surface in 3D wit accuracy and precision. The funding in FY 2025 represents the costs of additional details requested duri	
Microsoft License Management FY 2025	\$2,500,000
Funding for FY 2025 provides for upgrades to operating systems and office software packages througho	out the County.
Network Infrastructure RR&I FY 2025	\$7,700,000
This project encompasses all routine replacements, repairs, and improvements to the network infrastruc FY 2025 will include upgrades to network switches, expansion of cellular reinforcements, purchase of ad monitoring	-
Network Security / Threat Management FY 2025	\$600,000
Continuation of maintenance, renewal, and replacement efforts to protect the County by allowing norm without interruption while preventing potentially harmful actions. Funding in FY 2025 will allow for add and	
Platform Infrastructure RR&I FY 2025	\$7,300,000

This project encompasses all routine replacements, repairs, and improvements to the platform infrastructure. The FY 2025 request is meant to support replacing backup storage, servers, and software at the end of their maintenance...

#### Video Service Delivery FY 2025

Expansion of Webex and other video conferencing equipment, software, and services will be provided through FY 2025 funding.

#### Total: \$23,825,000

\$300,000

## **Engineering & Public Works Requests**

**Itemized Requests for 2025** 

Bridge Modifications - Palm Beach Lakes Blvd over FEC R/R	\$8,300,000
Bridge Modifications - Palm Beach Lakes Boulevard over FEC Railroad (937709)	
Bridge Replacements - Corkscrew Blvd over SFWMD Miami Canal	\$4,575,000
Bridge Replacements - Corkscrew Boulevard over SFWMD Miami Canal (934502)	
Bridge Replacements - Jupiter Beach Rd over Branch of ICWW	\$2,529,000
Bridge Replacements - Jupiter Beach Road over Branch of Intracoastal Waterway (934125)	
Drainage (Pipe Replacements) - Various Locations Countywide	\$100,000
Drainage (Pipe Replacements) - Various Locations Countywide	
Drainage Improvements - Australian Ave/Banyan Blvd to 45th St	\$7,800,000
Drainage Improvements - Australian Avenue from Banyan Blvd to 45th Street	
Drainage Improvements - Orange Blvd/SPW Rd to RPB Blvd	\$2,400,000
Drainage Improvements - Orange Blvd from Seminole Pratt Whitney Road to Royal Palm Beach Blvd	
Earle Lock Bar Operators, Guides, and Receivers	\$125,000
Refurbish the two existing Earle Lock Bar Operators, Guides and Receivers at the five (5) bascule bridges: F Woolbright, CR707, Donald Ross & Linton Blvd.	Palmetto Park,
Pathways - Seminole Dr/Lantana Rd to Tallulah Rd	\$500,000
Pathways - Seminole Drive from Lantana Road to Tallulah Road	
Pavement Management/Roadway Striping FY 2025	\$8,000,000
Pavement Management/Roadway Striping FY 2025	
Resurfacing - Belvedere Rd/Australian Ave to US 1	\$900,000
Resurfacing - Belvedere Road from Australian Avenue to US 1	
Resurfacing - Boat Ramp Rd/CR 880 to East 1 Mile	\$200,000
Resurfacing - Boat Ramp Road from CR 880 to East 1 Mile	
Resurfacing - Bolles Canal/US 27 to West 5 Miles	\$800,000
Resurfacing - Bolles Canal from US 27 to West 5 Miles	
Resurfacing - Brown's Farms Rd	\$250,000
Resurfacing - Brown's Farms Road	
Resurfacing - Corkscrew Blvd/County Line to US27	\$1,400,000
Resurfacing - Corkscrew Boulevard from County Line to US 27	
Resurfacing - CR 880	\$350,000
Resurfacing - CR 880	
Resurfacing - El Clair Ranch Rd/Atlantic Ave to Boynton Beach Blvd	\$1,360,000
Resurfacing - El Clair Ranch Road from Atlantic Avenue to Boynton Beach Blvd	
Resurfacing - Forest Hill Park, Forest Manor, Nazarene Park	\$370,000
Desurfacing - Forest Hill Park Forest Manor, Nazarene Park (Desidential Doads)	

Resurfacing - Forest Hill Park, Forest Manor, Nazarene Park (Residential Roads)

\$200,00
\$150,00
\$1,030,00
\$1,850,00
\$720,00
\$560,00
\$2,170,00
\$490,00
\$10,460,00
\$10,000,00
\$916,00
\$50,00
\$100,00
\$100,00
\$100,00
\$100,00
\$200,00
\$200,00

Striping - Sections of Military Trail

\$50,000
\$75,000
_

Total: \$69,430,000

## **Parks & Recreation Requests**

### **Itemized Requests for 2025**

ADA Compliance Measures	\$200,000
In 2010, the Americans with Disabilities Act of 1990 (ADA) was revised to expand the accessibility requirements at recreational facilities. All facilities are now required to be in compliance with these revised regulations. Miscelland	
Administration Building Generator Transfer Switch	\$200,000
This project includes the purchase of an upgraded generator transfer switch (GTS) at the John Prince Park Admin Building. The existing transfer switch fails to automatically revert to the main power grid after an outage, causing	
Aquatic Facilities and Beach Repair and Renovation FY 2025	\$840,000
This project includes the repair and renovation of aquatic facilities and beach parks. Projects include, but not lim pools, pool equipment, fencing, scoreboards, splashpads, buildings, pumps, ocean rescue equipment, ocean rescue towers,	
Athletic Courts Repair and Renovation Countywide	\$500,000
This project includes the repair and renovation of athletic courts (racquetball, pickleball, tennis, basketball, petan bocce, volleyball, futsal, etc.) to enhance usability, safety, and aesthetic appeal. Project elements include, but are	
Athletic Field and Court Lighting Replacement Countywide	\$2,000,000
This project includes the replacement of various athletic field lighting and court lighting countywide to maintain	ı safe play.
Beach Access Dune Crossover and Dock Repair and Replacement	\$29,000
This project includes the repair and replacement of beach access dune crossovers and fishing docks in parks Cou	untywide.
Bridge Repair and Replacement	\$2,000,000
This project includes the repair and replacement of various vehicles and pedestrian bridges in countywide parks	
Carlin Park Improvements	\$300,000
This project provides improvements to include performance stage upgrades, lighting, extension of utilities, sand courts, overflow parking, walkways, pedestrian bridge, fencing, exotic vegetation removal, landscaping, and othe	
Countywide Fencing Replacement	\$72,000
This project provides for the replacement of existing fencing across all county parks to enhance security, safety, a appeal, and functionality.	esthetic
Cultural and Historical Park Building/Structure Repair and Renovation Countywide	\$200,000
This project includes the repair and renovation of various cultural and historical buildings/structures throughout system (ex. Riverbend Hatcher House, South Bay Railroad Cottage, Peanut Island Coast Guard, and South Inlet Pa	
DuBois Park Various Historic Buildings Repair and Renovation	\$599,000
This project includes the repair and renovation of historic buildings at DuBois Park. These buildings include the [ Home, Chauffeurs Quarters, and the Pineapple Packing House.	DuBois
Florida Boating Improvement Program (FBIP)	\$250,000
This funding provides for the construction, repair, and renovation of freshwater and saltwater boat ramps, lifts, pi and mooring buoys throughout the County. These funds can be applied towards the purchase and installation or waterway	

#### General Administration Repair and Renovation FY 2025

This project includes restructuring and refurbishing John Prince Park Administration Building office spaces for better functionality and aesthetics, along with replacing essential IT equipment such as desktops, laptops, tablets, printers,...

#### 0

#### 0

### 0

#### 0

#### \$150,000

#### **General Park Repair and Renovation FY 2025**

Repair/renovation for countywide parks to include but not limited to: equipment replacement, parking lot/roadway repaving/striping, cushioning materials (tennis, playground, basketball), court resurfacing, wood treatment/weatherproofing, pathways,...

#### **General Recreation Facility Repair and Renovation FY 2025**

Repair and renovation of general recreation facilities (i.e. recreation centers, nature centers, community centers, civic centers, etc.) to include but not limited to: buildings, parking lots, sidewalks, equipment, flooring, shade structures,...

#### **Golf Course Capital Improvements and Renovations**

The project includes the repair and renovation of Golf Courses to include, but not limited to: buildings, parking lots and sidewalks, equipment (i.e irrigation systems, pumps, audio/visual equipment), flooring, signage, rust proofing, fencing,...

#### John Prince Park Improvements Phase IV

This project provides budget for the improvements to John Prince Park. This project's lakeside improvements include roadways, parking, canoe and kayak launch areas, docks, fishing piers, shoreline facilities for additional waterfront use,...

#### John Prince Park Mnt Compound Various Building Replacement

This project will replace the carpenter shop, warehouse, and office at the Maintenance Compound located at John Prince Park.

#### John Prince Park Parks Division Office Building Addition

This project will replace two modular office trailers that have exceeded their useful life. The addition would be to the current Parks Operations Administration building located at John Prince Park.

#### **Jupiter Farms Park Expansion**

This project allocates funds for expanding the new recreational amenities within Jupiter Farms Park. Planned facilities to be constructed include site and court lighting, extension of utilities, new basketball courts, overflow parking, walkways,...

#### Karen Marcus Ocean Park Preserve Design and Development

Karen Marcus Ocean Park Preserve is an undeveloped 150 acre property in Jupiter that has been approved for public park uses. This project includes the initial design of a master site plan and construction of infrastructure to support the phased...

#### **Milani Park Design and Development**

Milani Park is an undeveloped 5.91 acre property in Highland Beach that has been approved for public park uses. This project includes the initial design of a master site plan, construction of a parking lot, restroom, lifeguard station, and other...

#### Morikami Museum Roof Replacement

This project provides budget for the roof replacement at Morikami Museum. The roof is currently 30 years old. The project is estimated to cost \$3 million. Facilities Development & Operations will be requesting \$250,000 per year and has asked...

#### North County Aquatic Center Restrooms Renovations

The North County Aquatic Center seeks to completely overhaul and redesign its men's and women's locker rooms, aiming to provide a modern, inclusive, and comfortable experience for all patrons. The proposed renovations include a...

#### **Ocean Inlet Park Coastal Resiliency Restoration**

This project consists of raising the current elevation of the existing parking areas and park amenities to the north and south of the Boynton Inlet by approximately 2' to account for modifications to the inlet bulkheads. Environmental Resources...

#### **Okeeheelee Golf Course Fairway Renovations**

This project will fund the renovation and re-grassing of the fairways at Okeeheelee Golf Course. Funding is from the Golf Course Capital fund.

#### **Okeeheelee Park South Expansion**

This project will provide green space as well as opportunities for hiking, biking, canoeing/kayaking, equestrian trails, group picnicking, nature playgrounds, parking, and other enhancements to complete Okeeheelee Park South for public use.

\$240.000

# \$720,000

### \$400.000

## \$2,075,000

\$2.738.000

### \$450.000

#### \$250,000

### \$2,150,000

# \$500.000

### \$200.000

#### \$3.000.000

## \$110,000

#### \$1,705,000

#### **Osprey Point Golf Course Learning Academy**

This project includes the design and construction of a Golf Learning Center/Academy at Osprey Point Golf Course. This project will replace the current modular building with a permanent structure to include classroom space, covered hitting bays,...

Park Natural Areas and Water Bodies Management	\$200,000
This project includes restoration and management of the natural areas and water bodies throughout the park	system.
Parking Lot, Pathway, and Street Lighting Replacements	\$1,365,000

#### Parking Lot, Pathway, and Street Lighting Replacements

This project includes the replacement of various street lighting, pathway lighting, and parking lot lighting to allow for adequate public safety.

#### **Peanut Island Park Improvements**

This project includes the design and construction of new or repurposed facilities within Peanut Island Park. Project elements include repurposing the former Coast Guard station house, boat house, and Kennedy Bunker as a new historical and

#### **Pioneer Park Aquatic Center Renovations**

The purpose of this project is to provide renovations to Pioneer Park Aquatic Center necessary to transition the pool to year-round. This request includes pool covers and reels, new lighting, and an upgrade of the current heating and...

#### **Playground Replacement and Resurfacing**

This project includes the repair and replacement of various playgrounds and associated components throughout the park system.

#### **Roadway, Trail, and Pathway Repairs**

This project includes the repair, resurfacing, and striping of various roadways, trails, and pathways that exhibit deteriorating surfaces, eroded edges, and root damage.

#### Sandalfoot Cove Park Athletic Complex Building Replacement

The project will replace the athletic complex building at Sandalfoot Cove Park. This project includes replacing the restrooms, concession area, and equipment storage area.

#### Shade Structure Replacement and Expansion

This project includes the replacement and construction of new recreational shade structures throughout the park system. The scope of work includes all design, permitting, and construction work associated with the installation of shade structures...

Sound and Light System Component Replacement

This project includes the replacement of sound and light systems located in large venues throughout the parks system that contain components with various life spans which are aging and must be replaced.

#### **Special Recreation Facilities and Museums R&R FY 2025**

Repair and renovation of special recreation facilities (i.e. campgrounds, equestrian centers, amphitheaters, special event areas, etc.) and museums (i.e.Morikami Museum) to include but not limited to: buildings, parking lots and sidewalks,...

#### Villages of Windsor Park Design and Development Phase I

Villages of Windsor Park is an undeveloped 31.4 acre property that has been approved for public park uses. This project includes the initial design of a master site plan and construction of infrastructure to support the phased construction of the...

#### Waterfront Infrastructure Replacement and Renovations

This project includes the repair and renovation of various boat ramps, docks, fishing piers, watercraft launches, and other water craft infrastructure throughout the park system.

#### Total: \$40,812,000

#### \$400.000

\$255,000

### \$3,000,000

\$500.000

\$250,000

\$1,550,000

#### \$4.500.000

#### \$1,064,000

\$750,000

\$400.000

## **Planning, Zoning & Building Requests**

### **Itemized Requests for 2025**

#### 2300 Building - Customer Focused Improvements

The project includes mid-term renovations to meet customer demands until a larger space is available on the first floor of the Vista Center. This project will consist of, but is not limited to, enhancements to the floor plans, plan review section,...

#### Vista Expansion and New Building Construction

The Building Division's office space in the Vista Center is shared with other agencies, leaving the Division with insufficient space to perform its functions effectively. Despite several small renovations, the existing space has not met customer...

#### Vista Office Expansion

This project funds an estimated 13,500-square-foot addition to the Vista Office building at 2300 North Jog Road in West Palm Beach to accommodate office space and support facilities required to meet ongoing demands for service experienced by the...

Total: \$5,000,000



### \$20,207,000

\$5,000,000

-\$20,207,000

## **Fire Rescue Requests**

### **Itemized Requests for 2025**

#### **Fire Rescue Art in Public Places**

This project will provide funding necessary to decommission art at the Fire Rescue Headquarters Complex and select new art.

### **Fire Rescue Headquarters Hardening**

This project entails comprehensive renovations to the Fire Rescue Headquarters and Training facility, administration building, training building, bays, parking areas, walkways, and its perimeter. The intent is to enhance security for the safety of...

### **Fire Station 17 Modular**

Construct a new permanent modular building structure, including all site improvements. The existing modular unit has been in place for approximately 25 years and has indoor air quality issues and has surpassed its useful life cycle.

### **Fire Station 24 Replacement**

This project is to construct a new fire station to replace the existing station in the Westgate area. The primary users of this new facility will be the firefighters and paramedics assigned to this station.

### **Fire Station 33 Renovations**

This project provides additional funds for the renovations of the interior space and the new roof at Fire Station 33. This is a three-bay 7,743 square foot fire station that was built in 1988. The existing roof system is beyond its useful...

#### Fire Station 52 Replacement

This project will replace Fire Station 52, which was built in 1977 in the Pheasant Walk neighborhood. This station has reached the end of its useful life. A full review will be done to ensure the current location is still the best location to...

### **Fire Station Agricultural Reserve Central**

This project involves the construction of a new permanent three-bay station to serve the expansion of the central part of the Agricultural Reserve. The primary users of this facility will be firefighters and paramedics assigned to this station.

### **Fire Station Arden**

This project involves the construction of a new permanent three-bay fire station to serve the new development of approximately 2,000 homes. The primary users of this facility will be firefighters and paramedics assigned to the station.

### **Fire Station Lake Worth West 92**

This project involves the construction of a new fire station to serve the area off of Lyons Road between Lake Worth Road and Lantana Road. Fire Rescue already owns a two acre civic site, which was conveyed to the County in 1996 by the Regency Lake...

### Fire Station New (TBD)

Due to the growth and the level of service requirements, this project involves the construction of a new fire station. The primary users of this facility will be firefighters and paramedics assigned to the station.

### **Fire Station Replacement TBD**

This project involves the construction of a new fire station, which will replace an existing building that has reached the end of its useful life. The primary users of this new facility will be the firefighters and paramedics assigned to this...

### Fire Station Seminole Pratt/Beeline Station (Caloosa)

This project involves the construction of a new permanent station to serve Caloosa, the Park of Commerce, and the surrounding area. The primary users of this facility will be firefighters and paramedics assigned to this station.

\$500.000

#### \$250,000

### \$6,250,000

#### \$8,000,000

### \$2,000,000

\$4,000,000

### \$2,000,000

### \$11,000,000

### \$7,000,000

### \$3.600.000

### \$3,600,000

This project is for facility hardening, including such projects as patio canopies, screen enclosures, fencing of parking areas, interior/exterior renovations, and security enhancements.

#### **Fire Stations Parking Lot Resurfacing**

Countywide, all Fire Station parking lots and driveways need to be repaired to maintain a safe passageway for equipment, vehicles, and foot traffic.

#### **Fire Stations Renovations**

This project will respond to the comprehensive programmatic assessment for fire stations as part of the capital improvements for Fire Rescue. The evaluations performed for compliance with safety and staffing standards will determine the priority...

#### Headquarters Training Area Electrical Upgrade

This project will include electrical and heating, ventilation, and an air conditioning (HVAC) upgrade. The electrical upgrades include the relocation of an existing power transformer, adding electrical circuits, and the installation of large...

#### Headquarters Training Rubble Pile

A rubble pile is necessary to provide training exercises to certify firefighters in Florida Urban Search & Rescue (FLUSAR). The rubble pile will allow for training in different scenarios related to collapsed structures such as height and...

#### **Remodel of Training Tower**

This project entails comprehensive renovations to the Fire Training Tower located at 405 Pike Road. The aim is to enhance the facility's safety, functionality, and efficiency to facilitate optimal training conditions for firefighters. These...

#### Training Storage A/C Addition

Palm Beach County Fire Rescue Headquarters will be renovating the Training Storage Area to meet the needs of the training staff. This renovation will create a clean, dry, and properly ventilated storage area, keeping personal protective equipment...

Total: \$56,850,000

\$500.000

### \$250.000

\$5,000,000

# \$1,000,000

\$250,000

## \$250,000

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## **County Library Requests**

### **Itemized Requests for 2025**

Belle Glade Branch - Creation Station	\$100,000
This project will provide funding for the Creation Station at Belle Glade Branch Library.	
Canyon Branch Library	\$2,000,000
This project will provide funds for the Canyon Branch Library which is a 33,321 square foot branch to be located at Senator Joe Abruzzo Ave., Boynton Beach, Florida 33472. The new branch is currently under construction.	8915
Glades Road Branch - Creation Station	\$100,000
This project will provide funding for the Creation Station at Glades Road Branch Library.	
Hagen Ranch Road Branch - Renovation	\$12,000,000
Renovation of 34,000 square foot Hagen Ranch Road Branch with new flooring, interior paint, interior space reconfiguration, technology upgrades, and possible outdoor space upgrades to enhance user experience.	
Hypoluxo Branch Library	\$500,000
This project will provide funding for an approximately 3,500 square foot branch located at 7200 S. Federal Highwa Hypoluxo, Florida 33462. Funding will allow for renovation of the existing building pending the architect's recommendations and the	у,
Main Library - Renovations	\$1,150,000
This project will provide funding for design, permitting, construction, and administration services.	
Multiple Libraries - A/C Repair/Replacement	\$1,600,000
In FY 2025 this project will provide funds for chiller replacement at Library Annex, Main Library, and Belle Glade Library/Civic Center. It will also provide funds for upgrades at West Boca Branch Library and Royal Palm Beach Br Library,	anch
Multiple Libraries - Automatic Doors	\$135,000
This project will provide funds to replace the aging automatic entrance doors at various library locations. FY 2025 doors for Okeechobee Boulevard Branch Library and Pahokee Library.	includes
Multiple Libraries - Carpet Replacement	\$60,000
This project will provide funding for minor carpet replacement at the Main Library and Belle Glade Branch Library	
Multiple Libraries - Interior/Exterior Painting	\$60,000
This project will provide funding for exterior weather proofing for the Library Annex.	
Multiple Libraries - Lighting	\$150,000
In FY 2025 this project will provide funds for Lantana Road Library and Belle Glade Library for lighting control repla for the meeting rooms.	acements
Multiple Libraries - Roof Repair/Replacement	\$2,250,000
In FY 2025 this project will provide funding for roof replacement at Jupiter Branch and Okeechobee Boulevard Bra libraries.	anch
Okeechobee Blvd Branch Renovation	\$6,000,000
Renovation of 17,000 square foot Okeechobee Blvd Branch with new flooring, interior paint, interior space reconfig technology upgrades, and possible outdoor space upgrades to enhance user experience.	guration,

Total: \$26,105,000

### **Water Utilities Requests**

Southern Region Water Reclamation Facility (SRWRF) R & R

#### **Itemized Requests for 2025**

	+_,,
This project involves renewal and replacement improvements at the SRWRF to enhance operational the treatment process, stay in compliance with regulatory requirements, and provide for routine reh replacement of	
Systemwide Water Treatment Plant Improvement Projects	\$4,000,000
This project involves improvements needed at various Water Treatment Plant plants to maintain the reliability of the plant's aging systems. Specific projects include replacing the existing fluoride injecti tanks,	0,0
Utility Line Relocations - County Road Projects	\$5,000,000
This project will modify, relocate, and replace water mains and facilities that conflict with road constr	ruction.
Water Distribution System Pipe Renewal and Replacement	\$12,000,000
This project involves the renewal and replacement of water distribution piping within the Departme that have reached the end of their useful lives, those that experience significant breaks, and those m	
Water Treatment Plant #11 Improvements	\$1,000,000
This project includes improvements to the Water Treatment Plant #11 to enhance operational efficien deficiencies with the existing treatment process, and comply with regulatory requirements. Projects	
Water Treatment Plant #2 Renewal and Replacement	\$8,500,000

#### Water Treatment Plant #2 Renewal and Replacement

This project involves improvements needed at Water Treatment Plant #2 to maintain the integrity and reliability of the plant's aging systems. Specific projects include treatment and disposal improvements, new slurry pumps, new lime slakers...

#### Water Treatment Plant #8 Renewal and Replacement

This project involves improvements needed at Water Treatment Plant #8 to maintain the integrity and reliability of the plant's aging systems. Specific projects include the replacing lime slakers, fuel storage tanks, high service pumps, finished...

#### Western Region Collection System Rehabilitation

An Asset Management Program provides a systematic method of minimizing the life cycle costs of utility assets while meeting desired service levels and controlling risk in the most efficient manner. This part of the program prioritizes the Lake...

#### Western Region Wastewater System Lift Station Rehabilitation

An Asset Management Program provides a systematic method of minimizing the life cycle costs of utility assets while meeting desired service levels and controlling risk in the most efficient manner. This part of the program prioritizes sewer lift...

#### Western Region Wastewater Treatment Plant Improvements

The Belle Glade and Pahokee Wastewater Treatment plants are scheduled for renewal and replacement projects. The Glades Wastewater Master Plan and Business Case Evaluation Studies concluded that the optimum long-term solution is to convert...

#### Western Region Water Distribution System Rehabilitation

The western region currently experiences significant water loss, poor potable water quality, and inconsistent water pressures due to an obsolete water distribution system. This major program of water line replacement will reduce the water loss to...

#### Total: \$50,900,000

Palm Beach County | Budget Book 2025

#### \$1,600,000

\$2,000,000

## \$6,000,000

### \$1,000,000

### \$5.800.000

\$4,000,000

## **General Government Requests**

### **Itemized Requests for 2025**

#### **Lutheran Services Renewal and Replacement**

This project includes the renewal and replacement of building systems and equipment for various County-owned, shared, and stand-alone Lutheran Services facility locations that support the delivery of Head Start/Early Head Start programming within...

#### Repair Emergency Medical Svcs (EMS) / UHF Radio System

The UHF radio system is a statutory requirement from the State of Florida to be maintained by the County and is included in the State EMS Plan. This system allows first responders from outside the County who do not have access to the...

Total: \$1,455,000



\$1,005,000

\$450,000

## Eng & Pub Wks - Rd Pgm Capital Requests

,500,000
\$370,000
\$20,000
500,000
,500,000
\$100,000
,000,000
,000,000
,300,000
300,000
,000,000
700,000
,000,000
right
200,000

0.5 Miles, 3/5 Lanes. Widening of Kirk Road to a three-lane divided roadway expandable to a five-lane undivided road section.

0.8 Miles, 3/5 Lanes. Widening of Kirk Road to a three-lane divided roadway (enables ultimate widenii undivided road section.)	ng to a five-lane
inton Blvd and Military Trl	\$100,000
Intersection Improvements. Construct northbound and southbound right turn lanes.	
yons Rd/S. of Flavor Pict Rd to Boynton Beach Blvd	\$7,500,000
3.0 Miles, 4 Lanes. Widen Lyons Road from two lanes to a four-lane median divided roadway.	
Melaleuca Ln and Jog Rd	\$500,000
Intersection Improvements. Construct a second southbound left turn lane and a northbound right to	urn lane on Jog Road.
Ainer Rd/Military Trl to Lawrence Rd	\$1,000,000
0.6 Miles, 3 Lanes. Construct new roadway missing link for Miner Road from Military Trail to Lawrence	Road.
Northlake Blvd/Seminole Pratt Whitney Rd to Coconut Blvd	\$4,800,000
2.0 Miles, 3 Lanes. To expand existing two lane road by constructing ultimate five lane roadway.	
Dcean Ave Loan Repayment	\$1,025,000
Debt service on the \$15 million loan to rebuild the Ocean Avenue bridge.	
Dkeechobee Blvd and Haverhill Rd.	\$300,000
Intersection Improvements.	
Dkeechobee Blvd and Jog Road	\$300,000
Intersection Improvements. Add a third northbound left turn lane on Jog Road (south approach) to C extend southbound left turn lane to Okeechobee Blvd, and extend southbound lane to continuous ri Okeechobee Blvd	
Park Ave/E of Congress Ave-Old Dixie Hwy	
	\$1,400,000
0.6 Miles, 3 Lanes. Construct new three lane roadway from Congress Avenue to Old Dixie Highway.	\$1,400,000
0.6 Miles, 3 Lanes. Construct new three lane roadway from Congress Avenue to Old Dixie Highway. Prosperity Farms Rd/800 N. of Northlake Blvd-Donald Ross	
Prosperity Farms Rd/800 N. of Northlake Blvd-Donald Ross	\$1,400,000 \$1,000,000
Prosperity Farms Rd/800 N. of Northlake Blvd-Donald Ross Construct (6 Miles) four feet wide designated bike lanes.	\$1,000,000 \$20,000
Prosperity Farms Rd/800 N. of Northlake Blvd-Donald Ross Construct (6 Miles) four feet wide designated bike lanes. Recording Fees - Countywide Provides funding for the expenses incurred in Right of Way (ROW) acquisitions. These include title se	\$1,000,000 \$20,000
Prosperity Farms Rd/800 N. of Northlake Blvd-Donald Ross Construct (6 Miles) four feet wide designated bike lanes. Recording Fees - Countywide Provides funding for the expenses incurred in Right of Way (ROW) acquisitions. These include title se recordings, and other related legal expenses required for the purchases of ROW.	\$1,000,000 \$20,000
Prosperity Farms Rd/800 N. of Northlake Blvd-Donald Ross Construct (6 Miles) four feet wide designated bike lanes. Recording Fees - Countywide Provides funding for the expenses incurred in Right of Way (ROW) acquisitions. These include title se recordings, and other related legal expenses required for the purchases of ROW. Reserve - Beautification - Unincorporated Area O.T.I.S. Program	\$1,000,000 \$20,000 arches, deed \$50,000
Prosperity Farms Rd/800 N. of Northlake Blvd-Donald Ross Construct (6 Miles) four feet wide designated bike lanes. Recording Fees - Countywide Provides funding for the expenses incurred in Right of Way (ROW) acquisitions. These include title se recordings, and other related legal expenses required for the purchases of ROW. Reserve - Beautification - Unincorporated Area O.T.I.S. Program Design and Construction	\$1,000,000 \$20,000 arches, deed \$50,000
Prosperity Farms Rd/800 N. of Northlake Blvd-Donald Ross Construct (6 Miles) four feet wide designated bike lanes. Recording Fees - Countywide Provides funding for the expenses incurred in Right of Way (ROW) acquisitions. These include title se recordings, and other related legal expenses required for the purchases of ROW. Reserve - Beautification - Unincorporated Area O.T.I.S. Program Design and Construction Reserve - Bridges/Structures/Culverts/Pipes - Countywide	\$1,000,000 \$20,000
Prosperity Farms Rd/800 N. of Northlake Blvd-Donald Ross Construct (6 Miles) four feet wide designated bike lanes. Recording Fees - Countywide Provides funding for the expenses incurred in Right of Way (ROW) acquisitions. These include title se recordings, and other related legal expenses required for the purchases of ROW. Reserve - Beautification - Unincorporated Area O.T.I.S. Program Design and Construction Reserve - Bridges/Structures/Culverts/Pipes - Countywide Bridge Rehabilitation, Repair, and Replacement Reserve - Drainage - Countywide	\$1,000,000 \$20,000 arches, deed \$50,000 \$1,850,000
Prosperity Farms Rd/800 N. of Northlake Blvd-Donald Ross Construct (6 Miles) four feet wide designated bike lanes. Recording Fees - Countywide Provides funding for the expenses incurred in Right of Way (ROW) acquisitions. These include title se recordings, and other related legal expenses required for the purchases of ROW. Reserve - Beautification - Unincorporated Area O.T.I.S. Program Design and Construction Reserve - Bridges/Structures/Culverts/Pipes - Countywide Bridge Rehabilitation, Repair, and Replacement	\$1,000,000 \$20,000 arches, deed \$50,000 \$1,850,000 \$950,000
Prosperity Farms Rd/800 N. of Northlake Blvd-Donald Ross Construct (6 Miles) four feet wide designated bike lanes. Recording Fees - Countywide Provides funding for the expenses incurred in Right of Way (ROW) acquisitions. These include title se recordings, and other related legal expenses required for the purchases of ROW. Reserve - Beautification - Unincorporated Area O.T.I.S. Program Design and Construction Reserve - Bridges/Structures/Culverts/Pipes - Countywide Bridge Rehabilitation, Repair, and Replacement Reserve - Drainage - Countywide Study, Design, Right of Way Acquisition, Mitigation, and Construction	\$1,000,000 \$20,000 arches, deed \$50,000 \$1,850,000 \$950,000 \$12,550,000

Funding for countywide road striping projects.

\$1,000,000
\$2,000,000
\$300,000
\$300,000
\$60,000
nds in
\$400,000
support
\$1,100,000
18th Street. Iway slope
\$2,800,000
d roadway
\$1,500,000
ionally, the
\$100,000
l. t

## **Environmental Resources Management Requests**

#### **Itemized Requests for 2025**

#### **Central Boca Raton Shore Protection**

This funding provides for the monitoring of a beach nourishment project located between the North Boca Project (approximately R-212) and Boca Inlet (approximately R-222). This is a reimbursement project with the City of Boca Raton.

#### **Coral Cove Dune Restoration**

This funding provides for the monitoring of a dune restoration project at Coral Cove Park to one-quarter mile north. The project includes exotic vegetation removal and fill acquisition, as well as placement and planting of native, salt-tolerant...

#### **Delray Beach Shore Protection**

This project funds the planning, design, and monitoring of a beach nourishment project between George Bush Boulevard and Linton Boulevard. Through an interlocal agreement with the City of Delray Beach, Palm Beach County provides the local share of...

#### **Emergency Beach Responses**

This project provides for emergency beach repairs for the County's managed beaches following significant storm events. Projects constructed with these funds may include municipal participation. Depending on the severity of the storm, state and...

#### **Environmental Restoration FY 2025**

This project includes restoration, repair, and renovation of natural areas and bodies of water such as the Lake Worth Lagoon, Chain of Lakes, and Loxahatchee River. Continued funding is required to replace diminishing Non-Ad Valorem funds...

#### Lake Park Scrub Trails and Public Use Facilities

This project includes design, permitting, specifications, and construction of a passive recreational trail and public use facilities. Facilities include a parking lot, bike rack, accessible nature trail, shade shelter/observation platform with...

#### Limestone Creek Natural Area Trails and Public Use Facilities

This project includes the repair and/or replacement of existing passive public recreational/public use facilities, which include parking areas, bike racks, accessible nature trail, wildlife observation platform, fishing pier, picnic area, shade...

#### **NCCSPP - Juno Beach**

This project includes design, engineering, permitting, construction, and monitoring of a beach restoration project in the vicinity of Juno Beach. Construction includes offshore dredging, placement of fill, and planting of native salt-tolerant...

#### **NCCSPP** - Jupiter/Carlin

This project includes planning, design, permitting, and monitoring of a beach renourishment project from Jupiter Beach/Carlin Park. The project includes the placement of sand dredged from offshore, planting of native salt-tolerant vegetation, and...

#### **NCCSPP - South Jupiter**

This project includes design, engineering, permitting, construction, and monitoring of a dune and /or beach restoration project in the vicinity of South Jupiter. Construction includes offshore dredging, placement of fill, and planting of native...

#### **Ocean Ridge Shore Protection**

This project includes planning, design, permitting, construction, monitoring, and maintenance of a beach nourishment/restoration project between South Lake Worth Inlet and 1.42 miles south. The funding sources used in the "Other"...

#### **Palm Beach Phipps Shore Protection**

This project provides funding for design, mitigation, and environmental and performance monitoring of the Phipps Shore Protection Project, located within the Town of Palm Beach. Through an interlocal agreement with the Town of Palm Beach, Palm...

### \$750,000

#### \$500.000

## \$250,000

\$2,500,000

\$250.000

\$6,000,000

\$250,000

\$500,000

\$795,000

# \$250,000

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### \$1,300,000

\$50.000

#### **Shoreline Protection Activities**

Activities are performed or directed by staff for early project development, such as planning preliminary design, data collection and analysis, economic benefit analysis, and cost estimation. Project activities include review and analysis of new...

#### **Singer Island Dune Restoration**

This project provides for the restoration and maintenance of the dunes located between MacArthur Beach State Park (approximately R-60.5) and Ocean Reef Park (approximately R-67) on Singer Island. This project will include municipal participation...

#### South Lake Worth Inlet Management

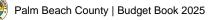
This project provides for the implementation of the South Lake Worth Inlet Management Plan. Successful management of this inlet is critical to avoid down drift impacts to the Ocean Ridge Shore Protection Project.

Total: \$15,995,000

## \$500,000

\$1,000,000





## **Debt Service Overview**

This section of the Budget Document provides comprehensive information regarding Palm Beach County's Debt Service (principal and interest related to long-term debt) for FY 2025, and in future years.

The State of Florida does not impose a legal debt limit on local government issuers. However, Palm Beach County adheres to the Debt Policies listed in the Financial Policies section of this document.

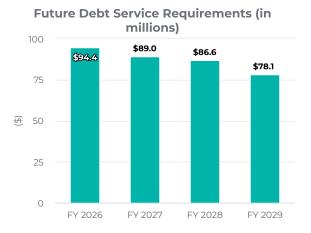
Palm Beach County covenants and agrees that it will not issue any indebtedness or incur any indebtedness from or supported by a pledge of Non-Ad Valorem revenues unless the County can show that following the issuance of or incurrence of such additional indebtedness, (i) the total amount of Non-Ad Valorem revenues (based on the most recent fiscal year for which audited financial statements are available) will be greater than 2.00 times the maximum debt service, (ii) the total amount of Non-Ad Valorem revenues in each fiscal year in which the bonds are outstanding will be greater than 2.00 times the non-self supporting debt service in each fiscal year, and (iii) the aggregate principal amount of non-self supporting debt bearing a variable interest rate will not exceed 25% of the aggregate principal amount of the non-self supporting debt.

#### Summary of Outstanding Bond Issues and Installment Debt

There are currently 27 County bond issues. Four are General Obligation issues, eighteen are Non-Self Supporting Revenue bonds, and five are Self-Supporting Enterprise Issues. At original issue, total County debt for these issues was \$1,230,677,867. The current outstanding balance on these issues is \$888,223,942. Additionally, there is one Public Improvement Revenue Note for the acquisition of environmentally sensitive lands.

#### Future Debt Service Requirements After FY 2025

Debt service requirements after FY 2025 are based on current outstanding County bond issues and other debt. The amounts are as follows:



#### **Debt Service Ratios**

This section of the Budget Document also provides a variety of statistical information, expressing the County's Debt Service in terms of common ratios used to present the debt capacities of the County. Based on these ratios, Palm Beach County is in a healthy debt capacity position.

## Summary of Outstanding Bond Issues

Issue/Purpose	Amount Issued	Issue Date	Maturity Date	Amount Outstanding as of 10/1/24	Moody's Investor's Service	Standard & Poor's and Fitch
General Obligation Bonds						
Refund a portion of outstanding Series 2003A and 2005, Recreation and Culture Facilities	28,700,000	10/6/10	7/1/25	1,810,000	Aaa	ААА
Refund a portion of outstanding Series 2006, Library Facilities	11,865,000	8/19/14	8/1/25	1,565,000	Aaa	AAA
Refund a portion of outstanding Series 2006, Waterfront Access	28,035,000	8/19/14	8/1/26	6,600,000	Aaa	AAA
To finance workforce and affordable housing projects	94,940,000	7/3/24	6/1/44	94,940,000	Aaa	AAA
Total - General Obligation Bonds	\$163,540,000			\$104,915,000		
Non-Self-Supporting Revenue Bonds						
Permanent Financing Convention Ctr. Hotel Land initially paid for with Bond anticipation note	11,598,108	3 4/28/10	11/1/24	1,066,263	Aaa	ΑΑΑ, ΑΑ+
Refund BAN for public building improvements - Four Points	16,189,340	) 4/17/12	3/1/27	3,485,572	Aaa	AAA, AA+
For a grant to Max Planck	13,179,015	5 10/9/13	12/1/28	4,955,047	Aaa	ΑΑΑ, ΑΑ+
Refund Series 2006, 2007A, 2007B and 2007C	72,445,000	) 10/1/14	11/1/27	32,220,000	Aaa	AAA, AA+
Refund Series 2008A and 2008-2	63,635,000	3/11/15	11/1/28	30,685,000	Aaa	AAA, AA+
To construct Convention Center Parking Garage and Airport Center improvements	63,155,000	5/20/15	11/1/35	42,685,000	Aaa	ААА, АА+
For a grant to Max Planck	18,805,000	10/14/15	12/1/25	4,175,000	Aaa	AAA, AA+
To construct Ballpark of the Palm Beaches	65,360,000	) 12/9/15	12/1/45	49,160,000	Aaa	AAA, AA+
Partial Refunding of Public Improvement Revenue Bonds for the Jail Expansion Project/Public Buildings	121,035,000	4/27/16	5/1/38	96,135,000	Aaa	ΑΑΑ, ΑΑ+
Refunding of Public Improvement Revenue Bonds for the Ocean Avenue Bridge and Max Planck, Florida Corporation Projects	22,540,000	9/28/18	8/1/31	12,865,000	Aaa	AAA, AA+

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Refund portion of Series 2011 Public Improvement Revenue Refunding Bonds for the Convention Center Project	41,830,000	2/13/20	11/1/30	32,385,000	Aaa	AAA, AA+
Refund portion of Series 2013 Taxable Public Improvement Revenue Bonds for the Convention Center Hotel Project	25,180,000	11/26/19	11/1/43	23,790,000	Aaa	ΑΑΑ, ΑΑ+
To construct Supervisor of Elections Operations Building	51,050,000	4/29/21	12/1/40	46,260,000	Aaa	AAA, AA+
Refund portion of Series 2012 Public Improvement Revenue Refunding Bonds	44,705,000	4/29/21	12/1/24	12,310,000	Aaa	ААА, АА+
Taxable Refunding of Series 2015D Public Improvement Revenue Refunding Bonds	69,235,000	4/29/21	12/1/45	66,105,000	Aaa	ААА, АА+
To construct the Roger Dean Jupiter Stadium Expansion	34,550,000	5/2/23	12/1/47	34,550,000	Aaa	ΑΑΑ, ΑΑ+
To construct the Roger Dean Jupiter Stadium Expansion	88,145,000	5/2/23	12/1/41	85,380,000	Aaa	ΑΑΑ, ΑΑ+
To construct various capital improvements	47,315,000	6/8/23	5/1/43	45,660,000	Aaa	AAA, AA+
Total - Non-Self-Supporting Revenue Bonds	\$869,951,4	63		\$623,871,882		
Self-Supporting Revenue Bonds						
Refund Series 2006A	57,070,000	7/26/16	10/1/36	46,330,000	Al	A+, A+
Refund portion of Series 2006A Bonds	26,930,000	3/11/15	10/1/36	23,385,000	Aaa	AAA
Glades Utility Authority (GUA) was absorbed by County along with the outstanding debt.	9,706,404	5/1/13	5/15/33	3,812,060	No Rating	No Rating
Refund Series 2009	44,105,000	11/26/19	10/1/40	35,820,000	Aaa	AAA
Refund portion of Series 2013 Bonds	59,375,000	10/27/20	10/1/33	50,090,000	Aaa	AAA
Total - Self-Supporting Revenue Bond	s <b>\$197,186,</b> 40	)4		\$159,437,06	50	
All County Budgetary Controlled Bond	ds \$1,230,677,8	367		\$888,223,94	42	

Moody's Investors Service, Standard & Poors, and Fitch ratings currently assign ratings of Aaa, AAA, and AAA, respectively, to the County's General Obligation Bonds and Aa1, AAA, and AA+, respectively, to the County's Revenue Bonds supported by a pledge on Non-Ad Valorem revenues. The above ratings reflect the current rating assigned by the rating agency.

Future	Debt	Service	Rea	uirements

Fiscal Year	General Obligation	Non-Self Supporting Revenue	Self-Supporting Revenue	Total County Debt
2026	\$10,987,554	\$67,420,979	\$15,974,768	\$94,383,301
2027	7,538,616	65,539,424	15,960,496	89,038,536
2028	7,541,241	63,137,348	15,897,994	86,576,584
2029	7,537,116	54,651,876	15,890,307	78,079,299
Future	113,089,190	528,726,239	118,541,825	760,357,254
Total	\$146,693,718	\$779,475,865	\$182,265,390	\$1,108,434,973

Note: This table includes principal and interest on currently outstanding bond issues. Bonds expected to be issued in Fiscal Year 2025 are not included.

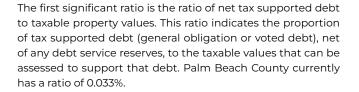
General Obligation Debt refers to tax-supported bond issues.

Non-Self-Supporting Revenue Debt refers to those bond issues and other debt which are supported from specific revenue sources other than property taxes or enterprise earnings. Examples of this category would include pledges of sales tax revenue, State revenue sharing, or other Non-Ad Valorem revenues.

Self-Supporting Revenue Debt refers to the bonds of the County's enterprise operations which generate sufficient revenues to satisfy their own debt service needs. This category includes Department of Airports and Water Utilities Department.

### **Debt Service Ratios**

The charts below describe various debt ratios used to present and analyze the debt position and capabilities of the County.





## **Net General Obligation Debt to Taxable Property Values**

The second significant ratio is net tax supported debt per capita. This ratio indicates the net amount of tax supported debt per person in the County. Palm Beach County projects to have a ratio of \$68 per person for outstanding bond issues in FY 2025, and is projected to be approximately \$52 per person in FY 2029.

Two other significant ratios are the ratio of the annual debt service on tax supported debt to general operating expenditures, and the ratio of the annual debt service on non-self supporting revenue bond debt to general operating expenditures. These ratios indicate what proportion of the annual budget is going to debt service for governmental operations. Palm Beach County's ratios sum to 2.7% for FY 2025 with a projected decrease to 1.5% by FY 2029.





### **Restriction on Future Issuance on Non-Ad Valorem Debt**

The County has covenanted in each fiscal year that its Non-Ad Valorem revenues be at least twice the annual amount of debt service on non-self-supporting debt. Additionally, the County has covenanted that the aggregate principal amount of non-self-supporting debt bearing a variable interest rate will not exceed 25% of the aggregate principal amount of non-self-supporting debt.

The ratio of Non-Ad Valorem revenues to debt service on non-self-supporting debt is projected to be 7.4% in FY 2025 and increase to 11.4% in FY 2029. In FY 2025 the percentage of non-self-supporting variable rate debt to total non-self-supporting debt is projected to be 0.5% and the County does not anticipate increasing its variable rate debt in the future.

In summary, Palm Beach County continues to be in a very strong debt capacity position.

## **Debt Service Data**

	FY 2025 Adopted	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
General Obligation Debt (Net)	\$104,915,000	\$95,565,000	\$89,090,000	\$85,815,000	\$82,390,000
Taxable Values (in \$1000's)	\$318,011,189	\$337,091,860	\$357,317,372	\$378,756,414	\$401,481,799
Percent of Net General Obligation Debt to Taxable Values	0.033%	0.028%	0.025%	0.023%	0.021%
Population Estimates	1,545,905	1,561,364	1,576,978	1,592,747	1,608,675
Net General Obligation Debt per Capita	\$68	\$62	\$57	\$54	\$52
General Operating Expenditures	\$3,514,455,670	\$3,661,173,730	\$3,836,645,848	\$4,020,451,625	\$4,207,470,759
Annual Debt Service General Obligation Debt	\$13,829,461	\$10,987,554	\$7,538,616	\$7,541,241	\$7,537,116
Percent of Annual Debt Service on General Obligation Debt to General Operating Expenditures	0.4%	0.3%	0.2%	0.2%	0.2%
Annual Debt Service Non-Self- Supporting Revenue Bond Debt	\$80,989,029	\$67,420,979	\$65,539,424	\$63,137,348	\$54,651,876
Percent of Annual Debt Service on Non-Self-Supporting Revenue Bond Debt to General Operating Expenditures	2.3%	1.8%	1.7%	1.6%	1.3%
Non-Ad Valorem Revenues	\$598,018,772	\$603,998,960	\$610,038,949	\$616,139,339	\$622,300,732
Ratio of Annual Debt Service on Non-Self-Supporting Revenue Bond Debt to Non-Ad Valorem Revenues	7.384	8.959	9.308	9.759	11.387
Percent of Variable Rate Non-Self- Supporting Debt to Total Non-Self- Supporting Debt	0.5%	0.4%	0.3%	0.2%	0.1%



## **\$28.7M General Obligation Refunding Bonds, Series 2010** (Recreation and Cultural Facilities)

	Amount
	Budgeted
Principal	\$1,810,000
Interest	90,500
Paying Agent Fees	1,500
Total	\$1,902,000

#### **Budget Comment**

This fund provides for the debt service on the refunding bonds, Series 2010 issued to provide the funds required to refund a portion of the County's General Obligation Bonds, Series 2003 & 2005. The bonds mature from 2011 to 2025 and pay an annual interest rate of 2% to 5%. Funds to retire the bonds are provided from ad valorem taxes.

	Principal	Interest	Total
2011	\$245,000	\$1,034,199	\$1,279,199
2012	0	1,400,050	1,400,050
2013	0	1,400,050	1,400,050
2014	1,110,000	1,400,050	2,510,050
2015	1,160,000	1,355,650	2,515,650
2016	2,375,000	1,309,250	3,684,250
2017	2,495,000	1,190,500	3,685,500
2018	2,610,000	1,065,750	3,675,750
2019	2,745,000	935,250	3,680,250
2020	2,885,000	798,000	3,683,000
2021	3,025,000	653,750	3,678,750
2022	3,180,000	502,500	3,682,500
2023	3,335,000	343,500	3,678,500
2024	1,725,000	176,750	1,901,750
2025	1,810,000	90,500	1,900,500
	\$28,700,000	\$13,655,749	\$42,355,749

# \$11.9M General Obligation Refunding Bonds, Series 2014 (Library Facilities)

	Amount
	Budgeted
Principal	\$1,565,000
Interest	46,950
Paying Agent Fees	1,250
Total	\$1,613,200

#### **Budget Comment**

This fund provides for the debt service on the refunding bonds, Series 2014 issued to provide the funds required to refund a portion of the County's General Obligation Bonds, Series 2006. The bonds mature from 2015 to 2025 and pay an annual interest rate of 3% to 5%. Funds to retire the bonds are provided from ad valorem taxes.

	Dringing	Interest	Total
	Principal	Interest	Total
2015	\$O	\$505,068	\$505,068
2016	0	531,650	531,650
2017	1,080,000	531,650	1,611,650
2018	1,130,000	477,650	1,607,650
2019	1,190,000	421,150	1,611,150
2020	1,250,000	361,650	1,611,650
2021	1,315,000	299,150	1,614,150
2022	1,375,000	233,400	1,608,400
2023	1,445,000	164,650	1,609,650
2024	1,515,000	92,400	1,607,400
2025	1,565,000	46,950	1,611,950
	\$11,865,000	\$3,665,368	\$15,530,368

## **\$28.0M General Obligation Refunding Bonds, Series 2014** (Waterfront Access)

	Amount
	Budgeted
Principal	\$3,250,000
Interest	198,000
Paying Agent Fees	1,250
Total	\$3.449.250

#### **Budget Comment**

This fund provides for the debt service on the refunding bonds, Series 2014 issued to provide the funds required to refund a portion of the County's General Obligation Bonds, Series 2006. The bonds mature from 2015 to 2026 and pay an annual interest rate of 3% to 5%. Funds to retire the bonds are provided from ad valorem taxes.

	Principal	Interest	Total
2015	\$O	\$1,146,318	\$1,146,318
2016	0	1,206,650	1,206,650
2017	2,245,000	1,206,650	3,451,650
2018	2,355,000	1,094,400	3,449,400
2019	2,475,000	976,650	3,451,650
2020	2,600,000	852,900	3,452,900
2021	2,730,000	722,900	3,452,900
2022	2,865,000	586,400	3,451,400
2023	3,010,000	443,150	3,453,150
2024	3,155,000	292,650	3,447,650
2025	3,250,000	198,000	3,448,000
2026	3,350,000	100,500	3,450,500
	\$28,035,000	\$8,827,168	\$36,862,168

## \$94.9M General Obligation Bonds, Series 2024 (Workforce/Affordable Housing)

	Amount
	Budgeted
Principal	\$2,275,000
Interest	4,144,011
Paying Agent Fees	2,000
Total	\$6,871,011

#### **Budget Comment**

This fund provides for the debt service on the General Obligation Bonds, Series 2024 issued to provide the funds required to fund a portion of the County's Workforce and Affordable Housing Bonds. The bonds mature from 2025 to 2044 and pay an annual interest rate of 4.5% to 5%. Funds to retire the bonds are provided from ad valorem taxes.

	Principal	Interest	Total
2025	\$2,725,000	\$4,144,011	\$6,869,011
2026	3,125,000	4,412,054	7,537,054
2027	3,275,000	4,263,616	7,538,616
2028	3,425,000	4,116,241	7,541,241
2029	3,575,000	3,962,116	7,537,116
2030	3,740,000	3,801,241	7,541,241
2031	3,905,000	3,632,941	7,537,941
2032	4,080,000	3,457,216	7,537,216
2033	4,265,000	3,273,616	7,538,616
2034	4,465,000	3,076,360	7,541,360
2035	4,675,000	2,866,505	7,541,505
2036	4,895,000	2,644,443	7,539,443
2037	5,130,000	2,409,483	7,539,483
2038	5,375,000	2,163,243	7,538,243
2039	5,635,000	1,902,555	7,537,555
2040	5,915,000	1,626,440	7,541,440
2041	6,205,000	1,333,648	7,538,648
2042	6,510,000	1,026,500	7,536,500
2043	6,840,000	701,000	7,541,000
2044	7,180,000	359,000	7,539,000
	\$94,940,000	\$55,172,229	\$150,112,229



## \$11.7M Public Improvement Revenue Note, Series 2008 (Environmentally Sensitive Land Acquisition Project)

		Amount
		Budgeted
Principal		\$584,884
Interest		150,000
	Total	\$734,884

#### **Budget Comment**

This fund provides for the debt service on the Series 2008 Note issued to finance cost of acquisition of environmentally sensitive land in Jupiter. The bonds mature from 2009 to 2028 and pay an annual interest rate of 3.11%. The funds for the retirement of the note will be payable from legally available non-ad valorem revenues.

#### **Amortization Schedule**

	Principal	Interest	Total
2008	\$O	\$157,555	\$157,555
2009	584,884	214,261	799,145
2010	584,884	121,932	706,766
2011	584,884	114,210	699,094
2012	584,884	107,784	692,668
2013	584,884	99,245	684,128
2014	584,884	90,366	675,250
2015	584,884	84,582	669,466
2016	584,884	87,445	672,329
2017	584,884	101,233	686,117
2018	584,884	127,563	712,447
2019	584,884	146,601	731,485
2020	584,884	96,699	681,583
2021	584,884	47,001	631,885
2022	584,884	49,177	634,061
2023	584,884	130,924	715,808
2024	584,884	133,564	718,448
2025	584,884	150,000	734,884
2026	584,884	77,474	662,358
2027	584,884	51,650	636,533
2028	584,884	25,825	610,709
	\$11,697,626	\$2,215,091	\$13,912,717

Note: This is a variable rate bond. Future interest has been estimated.

### \$11.6M Taxable Public Improvement Revenue Bonds, Series 2010 (Convention Center Hotel)

		Amount
		Budgeted
Principal		\$1,066,263
Interest		29,237
	Total	\$1,095,500

#### **Budget Comment**

This fund provides for the debt service on the \$11,598,108 Taxable Revenue Bonds, Series 2010 that were issued for the purpose of paying principal and interest on the County's \$11.5 million Taxable Revenue Bond Participation Notes, Series 2007 (Convention Center Hotel Project). The bonds mature from 2010 to 2024 and pay an annual interest rate of 5.84%. The source of funding is legally available non-ad valorem revenues.

	Principal	Interest	Total
2011	\$801,416	\$619,366	\$1,420,782
2012	532,646	577,485	1,110,131
2013	561,856	547,474	1,109,330
2014	592,668	515,817	1,108,485
2015	625,171	482,424	1,107,595
2016	659,454	447,200	1,106,654
2017	695,619	410,043	1,105,662
2018	733,767	370,850	1,104,616
2019	774,006	329,507	1,103,513
2020	816,453	285,897	1,102,349
2021	861,227	239,894	1,101,121
2022	908,457	191,369	1,099,826
2023	958,277	140,184	1,098,460
2024	1,010,829	86,191	1,097,019
2025	1,066,263	29,237	1,095,500
	\$11,598,108	\$5,272,938	\$16,871,045

## \$16.2M Capital Improvement Revenue Refunding Bonds, Series 2012

	Amount
	Budgeted
Principal	\$1,147,341
Interest	73,380
Total	\$1,220,721

#### **Budget Comment**

This fund provides for the debt service on the Capital Improvement Revenue Refunding Bonds, Series 2012 issued (4/17/2012) to refund the Capital Improvement Bond Anticipation Note (BAN), Series 2009. The BAN was issued to finance improvements to Four Points and other governmental buildings. The refunding bonds mature in 2027 and pay an annual interest rate of 2.52%. Debt service is payable from legally available non-ad valorem revenues.

	Principal	Interest	Total
2012	\$O	\$151,856	\$151,856
2013	987,273	395,532	1,382,804
2014	999,712	370,496	1,370,208
2015	1,012,309	345,145	1,357,454
2016	1,025,064	319,473	1,344,537
2017	1,037,980	293,479	1,331,459
2018	1,051,058	267,157	1,318,215
2019	1,064,301	240,504	1,304,805
2020	1,077,712	213,514	1,291,226
2021	1,091,291	186,185	1,277,476
2022	1,105,041	158,511	1,263,552
2023	1,118,965	130,489	1,249,453
2024	1,133,064	102,114	1,235,178
2025	1,147,341	73,380	1,220,721
2026	1,161,797	44,285	1,206,081
2027	1,176,435	14,823	1,191,258
	\$16,189,340	\$3,306,942	\$19,496,282

# \$13.2M Public Improvement Revenue Bonds (Max Planck), Series 2013

		Amount Budgeted
Principal		\$943,501
Interest		148,751
	Total	\$1,092,252

#### **Budget Comment**

This fund provides for the debt service on the Public Improvement Revenue Refunding Bonds, Series 2013 issued to provide funding for the third of five grant installments to Max Planck. The bonds mature in 2029 and pay an annual interest rate of 3.002%. The source of funding is legally available non-ad valorem revenues.

	Principal	Interest	Total
2015	\$ 692,450	\$ 373,474	\$ 1,065,924
2016	757,741	308,182	1,065,923
2017	776,191	289,733	1,065,923
2018	795,447	270,477	1,065,839
2019	815,008	300,415	1,115,423
2020	835,139	280,383	1,115,522
2021	855,767	255,102	1,110,869
2022	876,904	229,619	1,106,523
2023	898,564	203,293	1,101,856
2024	920,758	176,316	1,097,074
2025	943,501	148,751	1,092,252
2026	966,805	120,426	1,087,232
2027	990,685	91,403	1,082,088
2028	1,015,155	61,663	1,076,818
2029	1,038,901	31,188	1,070,088
	\$13,179,015	\$3,140,424	\$16,319,440



## **\$72.4M Public Improvement Revenue Refunding Bonds, Series** 2014A

	Amount
	Budgeted
Principal	\$7,755,000
Interest	1,176,525
Paying Agent Fees	1,500
Total	\$8.933.025

#### **Budget Comment**

This fund provides for the debt service on the Public Improvement Revenue Refunding Bonds, Series 2014A issued (10/1/2014) to refund the Series 2007A and Series 2007B bonds and partially refund the Series 2006 and Series 2007C bonds. The bonds mature in 2028 and pay an annual interest rate of 3% to 5%. The source of funding is legally available non-ad valorem revenues.

	Principal	Interest	Total
2015	\$O	\$1,972,629	\$1,972,629
2016	265,000	3,375,025	3,640,025
2017	340,000	3,359,900	3,699,900
2018	355,000	3,342,525	3,697,525
2019	5,755,000	3,189,775	8,944,775
2020	6,055,000	2,894,525	8,949,525
2021	6,360,000	2,584,150	8,944,150
2022	6,685,000	2,258,025	8,943,025
2023	7,025,000	1,915,275	8,940,275
2024	7,385,000	1,555,025	8,940,025
2025	7,755,000	1,176,525	8,931,525
2026	8,150,000	778,900	8,928,900
2027	8,570,000	403,750	8,973,750
2028	7,745,000	116,175	7,861,175
	\$72,445,000	\$28,922,204	\$101,367,204

## \$63.6M Public Improvement Revenue Refunding Bonds, Series 2015

	Amount
	Budgeted
Principal	\$5,590,000
Interest	1,197,350
Paying Agent Fees	1,250
Total	\$6,788,600

#### **Budget Comment**

This fund provides for the debt service on the Public Improvement Revenue Refunding Bonds, Series 2015 issued (3/11/2015) to refund the Series 2008A bonds and partially refund the Series 2008-2 bonds. The bonds mature in 2029 and pay an annual interest rate of 3% to 5%. The source of funding is legally available non-ad valorem revenues.

	Principal	Interest	Total
2015	\$O	\$414,528	\$414,528
2016	2,330,000	2,926,350	5,256,350
2017	2,320,000	2,810,100	5,130,100
2018	950,000	2,728,350	3,678,350
2019	1,005,000	2,679,475	3,684,475
2020	5,385,000	2,519,725	7,904,725
2021	5,730,000	2,241,850	7,971,850
2022	4,830,000	1,977,850	6,807,850
2023	5,070,000	1,730,350	6,800,350
2024	5,330,000	1,470,350	6,800,350
2025	5,590,000	1,197,350	6,787,350
2026	5,870,000	910,850	6,780,850
2027	6,165,000	609,975	6,774,975
2028	6,405,000	327,750	6,732,750
2029	6,655,000	99,825	6,754,825
	\$63,635,000	\$24,644,678	\$88,279,678

## \$63.2M Public Improvement Revenue Bonds (Parking Garage and Airport Center Projects), Series 2015

	Amount
	Budgeted
Principal	\$2,880,000
Interest	1,497,681
Paying Agent Fees	2,500
Total	\$4,380,181

#### **Budget Comment**

This fund provides for the debt service on the Public Improvement Revenue Bonds, Series 2015A issued to provide funding for the purchase of equipment for the Convention Center Parking Garage and Airport Center renovations. The bonds mature in 2036 and pay an annual interest rate of 2% to 4%. The source of funding is legally available non-ad valorem revenues.

	Principal	Interest	Total
2016	\$O	\$2,005,488	\$2,005,488
2017	2,320,000	2,082,431	4,402,431
2018	2,390,000	1,999,831	4,389,831
2019	2,485,000	1,927,181	4,412,181
2020	2,535,000	1,876,981	4,411,981
2021	2,585,000	1,825,781	4,410,781
2022	2,640,000	1,760,331	4,400,331
2023	2,715,000	1,680,006	4,395,006
2024	2,800,000	1,597,281	4,397,281
2025	2,880,000	1,497,681	4,377,681
2026	3,000,000	1,380,081	4,380,081
2027	3,120,000	1,257,681	4,377,681
2028	3,240,000	1,130,481	4,370,481
2029	3,370,000	998,281	4,368,281
2030	3,505,000	878,306	4,383,306
2031	3,610,000	769,325	4,379,325
2032	3,725,000	653,319	4,378,319
2033	3,845,000	531,238	4,376,238
2034	3,970,000	389,356	4,359,356
2035	4,125,000	227,456	4,352,456
2036	4,295,000	72,478	4,367,478
	\$63,155,000	\$26,540,998	\$89,695,998

### \$18.8M Public Improvement Taxable Revenue Bonds (Max Planck), Series 2015B

		Amount
		Budgeted
Principal		\$2,060,000
Interest		85,859
	Total	\$2,145,859

### **Budget Comment**

This fund provides for the debt service on the Public Improvement Taxable Revenue Bonds, Series 2015B issued to provide funding for the fourth and fifth of five grant installments to Max Planck. The bonds mature in 2025 and pay an annual interest rate of 2.73%. The source of funding is legally available non-ad valorem revenues.

	Principal	Interest	Total
2016	\$O	\$323,712	\$323,712
2017	1,660,000	490,718	2,150,718
2018	1,705,000	444,785	2,149,785
2019	1,755,000	397,556	2,152,556
2020	1,800,000	349,031	2,149,031
2021	1,850,000	299,208	2,149,208
2022	1,900,000	248,021	2,148,021
2023	1,955,000	195,400	2,150,400
2024	2,005,000	141,346	2,146,346
2025	2,060,000	85,859	2,145,859
2026	2,115,000	28,870	2,143,870
	\$18,805,000	\$3,004,504	\$21,809,504

## \$65.4M Public Improvement Taxable Revenue Bonds (Professional Sports Facility), Series 2015C

	Amount
	Budgeted
Principal	\$2,880,000
Interest	2,109,304
Paying Agent Fees	1,906
Total	\$4.991.210

#### **Budget Comment**

This fund provides for the debt service on the Public Improvement Taxable Revenue Bonds, Series 2015C issued to provide funding for the construction of the Professional Sports Facility. The bonds mature in 2045 and pay an annual interest rate of 1.306% to 4.698%. The source of funding is legally available non-ad valorem revenues currently the first and fourth cent tourist development tax.

	Principal	Interest	Total
2016	\$O	\$1,216,605	\$1,216,605
2017	0	2,546,382	2,546,382
2018	420,000	2,543,640	2,963,640
2019	2,495,000	2,519,228	5,014,228
2020	2,535,000	2,471,524	5,006,524
2021	2,590,000	2,415,006	5,005,006
2022	2,650,000	2,350,230	5,000,230
2023	2,715,000	2,277,142	4,992,142
2024	2,795,000	2,196,476	4,991,476
2025	2,880,000	2,109,304	4,989,304
2026	1,440,000	2,040,486	3,480,486
2027	1,425,000	1,992,276	3,417,276
2028	1,470,000	1,940,636	3,410,636
2029	1,525,000	1,884,975	3,409,975
2030	1,585,000	1,825,225	3,410,225
2031	1,645,000	1,761,323	3,406,323
2032	1,710,000	1,689,998	3,399,998
2033	1,790,000	1,611,283	3,401,283
2034	1,870,000	1,528,970	3,398,970
2035	1,955,000	1,442,946	3,397,946
2036	2,040,000	1,353,098	3,393,098
2037	2,130,000	1,257,185	3,387,185
2038	2,230,000	1,154,768	3,384,768
2039	2,485,000	1,044,013	3,529,013
2040	2,600,000	924,566	3,524,566
2041	2,725,000	799,482	3,524,482
2042	2,850,000	668,525	3,518,525
2043	2,985,000	531,461	3,516,461
2044	3,125,000	387,937	3,512,937
2045	3,270,000	237,719	3,507,719
2046	3,425,000	80,453	3,505,453
	\$65,360,000	\$48,802,863	\$114,162,863

### \$121.0M Public Improvement Revenue Refunding Bonds, Series 2016

	Amount
	Budgeted
Principal	\$4,905,000
Interest	4,806,750
Paying Agent Fees	1,500
Total	\$9,713,250

### **Budget Comment**

This fund provides for the debt service on the Public Improvement Revenue Refunding Bonds, Series 2016 issued (3/29/2016) to partially refund the Series 2008 bonds. The bonds mature in 2038 and pay an annual interest rate of 5%. The source of funding is legally available non-ad valorem revenues.

	Principal	Interest	Total
2017	\$O	\$6,118,992	\$6,118,992
2018	0	6,051,750	6,051,750
2019	3,660,000	6,051,750	9,711,750
2020	3,845,000	5,868,750	9,713,750
2021	4,035,000	5,676,500	9,711,500
2022	4,240,000	5,474,750	9,714,750
2023	4,450,000	5,262,750	9,712,750
2024	4,670,000	5,040,250	9,710,250
2025	4,905,000	4,806,750	9,711,750
2026	5,150,000	4,561,500	9,711,500
2027	5,410,000	4,304,000	9,714,000
2028	5,680,000	4,033,500	9,713,500
2029	5,960,000	3,749,500	9,709,500
2030	6,260,000	3,451,500	9,711,500
2031	6,575,000	3,138,500	9,713,500
2032	6,900,000	2,809,750	9,709,750
2033	7,245,000	2,464,750	9,709,750
2034	7,610,000	2,102,500	9,712,500
2035	7,990,000	1,722,000	9,712,000
2036	8,390,000	1,322,500	9,712,500
2037	8,810,000	903,000	9,713,000
2038	9,250,000	462,500	9,712,500
	\$121,035,000	\$85,377,742	\$206,412,742

## **\$22.5M Revenue Improvement Refunding Bonds (Ocean Avenue Max Planck), Series 2018**

		Amount
		Budgeted
Principal		\$1,720,000
Interest		371,799
	Total	\$2,091,799

### **Budget Comment**

This fund provides for the debt service on the Revenue Improvement Refunding Bonds, Series 2018 issued to refund the Series 2011 Public Improvement Revenue Bonds for the Ocean Avenue Bridge and Max Planck projects. The bonds mature from 2019 to 2031 and pay an annual interest rate of 2.89%. The source of funding is legally available non-ad valorem revenues.

	Principal	Interest	Total
2019	\$1,620,000	\$548,267	\$2,168,267
2020	1,540,000	604,588	2,144,588
2021	1,575,000	560,082	2,135,082
2022	1,610,000	514,565	2,124,565
2023	1,645,000	468,036	2,113,036
2024	1,685,000	420,495	2,105,495
2025	1,720,000	371,799	2,091,799
2026	1,760,000	322,091	2,082,091
2027	1,795,000	271,227	2,066,227
2028	1,835,000	219,351	2,054,351
2029	1,875,000	166,320	2,041,320
2030	1,920,000	112,132	2,032,132
2031	1,960,000	56,644	2,016,644
	\$22,540,000	\$4,635,594	\$27,175,594

### \$41.8M Taxable Revenue Improvement Refunding Bonds (Convention Center Project), Series 2019A

	Amount
	Budgeted
Principal	\$4,355,000
Interest	604,150
Paying Agent Fees	1,500
Total	\$4,960,650

### **Budget Comment**

This fund provides for the debt service on the Taxable Revenue Improvement Refunding Bonds, Series 2019A issued (2/13/2020) to partially refund the Series 2011 Public Improvement Revenue Refunding Bonds for the Convention Center project. The bonds mature from 2021 to 2031 and pay an annual interest rate of 2.00%. The source of funding is legally available non-ad valorem revenues.

	Principal	Interest	Total
2020	\$O	\$181,263	\$181,263
2021	495,000	831,650	1,326,650
2022	500,000	821,700	1,321,700
2023	4,180,000	774,900	4,954,900
2024	4,270,000	690,400	4,960,400
2025	4,355,000	604,150	4,959,150
2026	4,440,000	516,200	4,956,200
2027	4,530,000	426,500	4,956,500
2028	4,620,000	335,000	4,955,000
2029	4,715,000	241,650	4,956,650
2030	4,815,000	146,350	4,961,350
2031	4,910,000	49,100	4,959,100
	\$41,830,000	\$5,618,863	\$47,448,863



### \$25.2M Taxable Revenue Imp. Refunding Bonds (Convention Center Hotel Project), Series 2019B

	Amount
	Budgeted
Principal	\$1,050,000
Interest	722,878
Paying Agent Fees	1,500
Total	\$1.774.378

#### **Budget Comment**

This fund provides for the debt service on the Taxable Revenue Improvement Refunding Bonds, Series 2019B issued (11/26/2019) to partially refund the Series 2013 Taxable Public Improvement Revenue Bonds for the Convention Center Hotel project. The bonds mature from 2021 to 2044 and pay an annual interest rate of from 3.00% to 3.35%. The source of funding is legally available non-ad valorem revenues.

	Principal	Interest	Total
2020	\$0	\$335,974	\$335,974
2020	370,000	\$333,974 774,778	
			1,144,778
2022	330,000	764,278	1,094,278
2023	340,000	754,228	1,094,228
2024	350,000	743,878	1,093,878
2025	1,050,000	722,878	1,772,878
2026	1,085,000	690,853	1,775,853
2027	1,115,000	657,853	1,772,853
2028	1,150,000	623,878	1,773,878
2029	1,180,000	588,928	1,768,928
2030	1,220,000	552,928	1,772,928
2031	1,255,000	515,803	1,770,803
2032	1,290,000	477,628	1,767,628
2033	1,010,000	443,128	1,453,128
2034	1,045,000	412,303	1,457,303
2035	1,075,000	380,503	1,455,503
2036	1,110,000	347,728	1,457,728
2037	1,140,000	313,408	1,453,408
2038	1,175,000	277,525	1,452,525
2039	1,210,000	239,953	1,449,953
2040	1,250,000	200,593	1,450,593
2041	1,290,000	159,308	1,449,308
2042	1,335,000	115,995	1,450,995
2043	1,380,000	70,853	1,450,853
2044	1,425,000	23,869	1,448,869
	\$25,180,000	\$11,189,041	\$36,369,041

## **\$51.1M Public Improvement Revenue Bonds (Supervisor of Elections Operations Facility), Series 2021A**

	Amount
	Budgeted
Principal	\$1,835,000
Interest	1,954,675
Paying Agent Fees	1,500
Total	\$3,791,175

### **Budget Comment**

This fund provides for the debt service on the Public Improvement Revenue Bonds, Series 2021A issued to provide funding for the construction of the Supervisor of Elections Operations Facility. The bonds mature in 2041 and pay an annual interest rate of 4% to 5%. The source of funding is legally available non-ad valorem revenues.

	Principal	Interest	Total
2022	\$1,385,000	\$2,404,541	\$3,789,541
2023	1,660,000	2,129,300	3,789,300
2024	1,745,000	2,044,175	3,789,175
2025	1,835,000	1,954,675	3,789,675
2026	1,930,000	1,860,550	3,790,550
2027	2,030,000	1,761,550	3,791,550
2028	2,135,000	1,657,425	3,792,425
2029	2,245,000	1,547,925	3,792,925
2030	2,360,000	1,432,800	3,792,800
2031	2,480,000	1,311,800	3,791,800
2032	2,595,000	1,197,900	3,792,900
2033	2,700,000	1,092,000	3,792,000
2034	2,810,000	981,800	3,791,800
2035	2,925,000	867,100	3,792,100
2036	3,040,000	747,800	3,787,800
2037	3,165,000	623,700	3,788,700
2038	3,295,000	494,500	3,789,500
2039	3,430,000	360,000	3,790,000
2040	3,570,000	220,000	3,790,000
2041	3,715,000	74,300	3,789,300
	\$51,050,000	\$24,763,841	\$75,813,841

### \$44.7M Taxable Public Improvement Revenue Refunding Bonds, Series 2021B

	Amount
	Budgeted
Principal	\$12,310,000
Interest	30,775
Paying Agent Fees	1,500
Total	\$12.342.275

### **Budget Comment**

This fund provides for the debt service on the Taxable Public Improvement Revenue Refunding Bonds, Series 2021B issued (4/29/2021) to partially refund the Taxable Public Improvement Revenue Refunding Bonds, Series 2012. The bonds mature from 2022 to 2025 and pay an annual interest rate of from .20% to 1.00%. The source of funding is legally available non-ad valorem revenues.

	Principal	Interest	Total
2022	\$1,350,000	\$155,935	\$1,505,935
2023	18,780,000	117,125	18,897,125
2024	12,265,000	79,948	12,344,948
2025	12,310,000	30,775	12,340,775
	\$44,705,000	\$383,783	\$45,088,783

### \$69.2M Taxable Pub. Imp. Rev. Ref. Bonds (Professional Sports Franchise Facility Project), Series 2021C

	Amount
	Budgeted
Principal	\$1,105,000
Interest	1,381,183
Paying Agent Fees	1,500
Total	\$2.487.683

#### **Budget Comment**

This fund provides for the debt service on the Taxable Public Improvement Revenue Refunding Bonds, Series 2021C issued (4/29/2021) to refund the Series 2015D Taxable Public Improvement Revenue Bonds for the Professional Sports Franchise Facility Project. The bonds mature from 2022 to 2046 and pay an annual interest rate of from .50% to 2.75%. The source of funding is legally available non-ad valorem revenues currently the fourth cent tourist development tax as well as a State of Florida sales tax contribution.

	Principal	Interest	Total
2022	\$950,000	\$1,536,295	\$2,486,295
2023	1,085,000	1,400,320	2,485,320
2024	1,095,000	1,389,420	2,484,420
2025	1,105,000	1,381,183	2,486,183
2026	2,610,000	1,367,001	3,977,001
2027	2,985,000	1,339,911	4,324,911
2028	3,020,000	1,303,855	4,323,855
2029	3,060,000	1,261,285	4,321,285
2030	3,105,000	1,212,708	4,317,708
2031	3,155,000	1,157,920	4,312,920
2032	3,210,000	1,099,030	4,309,030
2033	3,270,000	1,035,835	4,305,835
2034	3,335,000	968,118	4,303,118
2035	3,405,000	895,645	4,300,645
2036	3,480,000	818,170	4,298,170
2037	3,570,000	736,203	4,306,203
2038	3,655,000	650,395	4,305,395
2039	3,735,000	560,781	4,295,781
2040	3,830,000	467,153	4,297,153
2041	3,925,000	367,271	4,292,271
2042	3,005,000	275,449	3,280,449
2043	2,075,000	207,620	2,282,620
2044	2,135,000	150,785	2,285,785
2045	2,190,000	91,850	2,281,850
2046	2,245,000	30,869	2,275,869
	\$69,235,000	\$21,705,070	\$90,940,070

## \$34.6M Pub. Imp. Rev. Bonds (Professional Sports Franchise Facility Project), Series 2023A

	Amount
	Budgeted
Principal	\$0
Interest	1,727,500
Paying Agent Fees	750
Total	\$1.728.250

### **Budget Comment**

This fund provides for the debt service on the Public Improvement Revenue Bonds, Series 2023A issued (5/2/2023) to finance the Roger Dean Jupiter Stadium Expansion Professional Sports Franchise Facility Project. The bonds mature from 2024 to 2048 and pay an annual interest rate of 5.00%. The source of funding is legally available non-ad valorem revenues currently the first cent tourist development tax as well as a State of Florida sales tax contribution.

	Principal	Interest	Total
2024	\$0	\$1,866,660	\$1,866,660
2025	0	1,727,500	1,727,500
2026	0	1,727,500	1,727,500
2027	0	1,727,500	1,727,500
2028	0	1,727,500	1,727,500
2029	0	1,727,500	1,727,500
2030	0	1,727,500	1,727,500
2031	0	1,727,500	1,727,500
2032	0	1,727,500	1,727,500
2033	0	1,727,500	1,727,500
2034	0	1,727,500	1,727,500
2035	0	1,727,500	1,727,500
2036	0	1,727,500	1,727,500
2037	0	1,727,500	1,727,500
2038	0	1,727,500	1,727,500
2039	0	1,727,500	1,727,500
2040	0	1,727,500	1,727,500
2041	0	1,727,500	1,727,500
2042	0	1,727,500	1,727,500
2043	5,065,000	1,600,875	6,665,875
2044	5,325,000	1,341,125	6,666,125
2045	5,595,000	1,068,125	6,663,125
2046	5,880,000	781,250	6,661,250
2047	6,185,000	479,625	6,664,625
2048	6,500,000	162,500	6,662,500
	\$34,550,000	\$38,395,160	\$72,945,160

### \$88.1M Taxable Pub. Imp. Rev. Bonds (Professional Sports Franchise Facility Project), Series 2023B

	Amount
	Budgeted
Principal	\$3,205,000
Interest	3,751,246
Paying Agent Fees	750
Total	\$6.956.996

### **Budget Comment**

This fund provides for the debt service on the Taxable Public Improvement Revenue Bonds, Series 2023B issued (5/2/2023) to finance the Roger Dean Jupiter Stadium Expansion Professional Sports Franchise Facility Project. The bonds mature from 2024 to 2042 and pay an annual interest rate of from 4.00% to 4.75%. The source of funding is legally available non-ad valorem revenues currently the teams' annual use fee.

	Principal	Interest	Total
2024	\$2,765,000	\$4,188,635	\$6,953,635
2025	3,205,000	3,751,246	6,956,246
2026	3,335,000	3,617,176	6,952,176
2027	3,475,000	3,477,571	6,952,571
2028	3,625,000	3,332,021	6,957,021
2029	3,775,000	3,179,849	6,954,849
2030	3,935,000	3,020,339	6,955,339
2031	4,110,000	2,846,213	6,956,213
2032	4,300,000	2,656,988	6,956,988
2033	4,495,000	2,459,100	6,954,100
2034	4,700,000	2,252,213	6,952,213
2035	4,920,000	2,035,763	6,955,763
2036	5,145,000	1,809,300	6,954,300
2037	5,380,000	1,572,488	6,952,488
2038	5,630,000	1,324,763	6,954,763
2039	5,895,000	1,059,555	6,954,555
2040	6,180,000	775,793	6,955,793
2041	6,480,000	476,663	6,956,663
2042	6,795,000	161,381	6,956,381
	\$88,145,000	\$43,997,054	\$132,142,054

### \$47.3M Pub. Imp. Rev. Bonds, Series 2023C

	Amount
	Budgeted
Principal	\$1,495,000
Interest	2,283,000
Paying Agent Fees	1,500
Total	\$3,779,500

#### **Budget Comment**

This fund provides for the debt service on the Public Improvement Revenue Bonds, Series 2023C issued (6/8/2023) to finance the Medical Examiner Office Expansion, the Mosquito Control Redevelopment, as well as generators and external hardening at critical County facilities. The bonds mature from 2024 to 2043 and pay an annual interest rate of 5.00%. The source of funding is legally available non-ad valorem revenues.

	Principal	Interest	Total
2027	•		
2024	\$1,655,000	\$2,122,604	\$3,777,604
2025	1,495,000	2,283,000	3,778,000
2026	1,570,000	2,208,250	3,778,250
2027	1,650,000	2,129,750	3,779,750
2028	1,730,000	2,047,250	3,777,250
2029	1,815,000	1,960,750	3,775,750
2030	1,905,000	1,870,000	3,775,000
2031	2,005,000	1,774,750	3,779,750
2032	2,105,000	1,674,500	3,779,500
2033	2,210,000	1,569,250	3,779,250
2034	2,320,000	1,458,750	3,778,750
2035	2,435,000	1,342,750	3,777,750
2036	2,555,000	1,221,000	3,776,000
2037	2,685,000	1,093,250	3,778,250
2038	2,820,000	959,000	3,779,000
2039	2,960,000	818,000	3,778,000
2040	3,110,000	670,000	3,780,000
2041	3,265,000	514,500	3,779,500
2042	3,425,000	351,250	3,776,250
2043	3,600,000	180,000	3,780,000
	\$47,315,000	\$28,248,604	\$75,563,604

### **Department of Airports Debt Service**

	Amount
	Budgeted
Principal	\$2,915,000
Interest	2,316,500
Paying Agent Fees	7,000
Debt Service Reserve	0
Total	\$5,238,500

#### **Budget Comment**

The Department of Airports currently has one outstanding bond issue.

1) Airport System Revenue Refunding Bonds, Series 2016 - \$57,070,000 – The proceeds, together with certain other available funds, were used to currently refund the Series 2006A bonds. The debt service was structured to level the debt service in all outstanding airport bonds and will mature from 2017 to 2036.

### Department of Airports Debt Service Amortization Schedule

	Principal	Interest	Total
2007	\$0	\$370,468	\$370,468
2008	0	995,288	995,288
2009	0	995,288	995,288
2010	0	995,288	995,288
2011	0	995,288	995,288
2012	0	995,287	995,287
2013	0	995,288	995,288
2014	0	995,288	995,288
2015	2,425,000	995,288	3,420,288
2016	2,565,000	1,366,405	3,931,405
2017	2,815,000	3,549,128	6,364,128
2018	2,980,000	3,385,808	6,365,808
2019	3,145,000	3,211,744	6,356,744
2020	3,325,000	3,027,936	6,352,936
2021	2,400,000	2,833,500	5,233,500
2022	2,520,000	2,713,500	5,233,500
2023	2,645,000	2,587,500	5,232,500
2024	2,775,000	2,455,250	5,230,250
2025	2,915,000	2,316,000	5,231,500
2026	3,060,000	2,170,750	5,230,750
2027	3,210,000	2,017,750	5,227,750
2028	3,370,000	1,857,250	5,227,250
2029	3,540,000	1,688,750	5,228,750
2030	3,715,000	1,511,750	5,226,750
2031	3,900,000	1,326,000	5,226,000
2032	4,095,000	1,131,000	5,226,000
2033	4,295,000	926,250	5,221,250
2034	4,505,000	711,500	5,216,500
2035	4,745,000	486,250	5,231,250
2036	4,980,000	249,000	5,229,000
	\$73,925,000	\$49,856,292	\$123,781,292

Note: Airports budgets the October 1 principal and interest payments in the current year; however, for financial statement purposes, it is recorded in the year of payment.

### **Water Utilities Department Debt Service**

	Amount
	Budgeted
Principal	\$7,914,464
Interest	2,830,297
Paying Agent Fees	6,000
Debt Service Reserve	3,506,825
Total	\$14,257,586

#### **Budget Comment**

The Water Utilities Department currently has three outstanding bond issues. The Glades Utility Authority was absorbed by the County including outstanding loans (\$9,706,404).

1) Water & Sewer Revenue Refunding Bonds, Series 2019 - \$44,105,000 - The proceeds from this issue were used to refund the Series 2009 Revenue Bonds which were issued for the acquisition, construction, improvements and additions to the County's water and sewer system for the FPL Reclaimed Water Project.

2) Water & Sewer Revenue Refunding Bonds, Series 2015 - \$26,930,000 - The proceeds from this issue were used to refund a portion of the Series 2006A Bonds.

3) Water & Sewer Revenue Refunding Bonds, Series 2020 - \$59,375,000 - The proceeds from this issue were used to refund a portion of the Series 2013 Bonds.

#### Principal Interest Total 2006 \$35,000 \$2,888,342 \$2,923,342 2007 2,075,000 6,421,725 8,496,725 2008 2,155,000 6,549,100 8,704,100 2009 6,473,675 2,225,000 8.698.675 2010 2,305,000 8,700,800 6,395,800 2011 2,385,000 6,314,900 8,699,900 2012 4,275,000 6,219,500 10,494,500 2013 4.475.316 4.673.133 9,148,449 2014 6,227,774 5,957,943 12,185,717 2015 6,988,934 12,764,406 5.775.472 2016 7,289,914 5,280,336 12,570,250 2017 8.077.947 4.959.610 13.037.557 2018 2,373,097 4,599,843 6,972,940 2019 9,267,841 4,805,453 4,462,389 2020 6,500,109 5,710,697 12,210,806 2021 7,092,202 5,043,318 12,135,520 2022 7,333,670 3,486,504 10,820,173 2023 3,238,907 7,585,366 10,824,273 2024 7,782,296 2,960,090 10,742,386 2025 10,744,761 7,914,464 2,830,297 2026 8,056,876 2,687,143 10,744,018 10,732,746 2027 8,204,535 2,528,210 2028 8,314,880 10,670,744 2.355.864 2029 8,496,972 2,164,584 10,661,557 2030 8,197,530 1,963,401 10,160,931 2031 8,377,779 1,756,036 10,133,816 2032 8.532.628 1.562.227 10.094.855 2033 8,691,395 1,397,548 10,088,943 2034 10,295,000 1,224,769 11,519,769 2035 10,600,000 916,850 11,516,850 2036 10,985,000 528.225 11,513,225 2,985,000 2037 185,738 3,170,738 2038 0 103,650 103,650 2039 0 103,650 103,650 2040 3.455.000 103,650 3,558,650 \$119,823,125 \$324,917,262 \$205,094,137

#### Water Utilities Department Debt Service Amortization Schedule



## **SUPPLEMENTAL INFORMATION**



### Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrual: Revenues that have been earned and/or expenditures that have been incurred and recognized for the current fiscal year, but not received or disbursed until the subsequent fiscal year. Annually, accruals are included in the revenue and expenditure amounts, including payables and outstanding encumbrances, reported in departments' budget documents and year-end financial statements.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Adopted Budget: The total of the approved budgets of each County fund including budgeted transactions between funds.

Ad Valorem Equivalent Funding: Ad Valorem (Latin for according to value) is a tax levied on the assessed value of real or tangible personal property. It is also known as "Property Tax." Equivalent funding represents other non-Department specific revenues received in the General Fund, Sales Tax revenues, and Electric Utility Tax revenues.

**Aggregate Millage Rate:** The sum of all ad valorem taxes levied by the governing body of a county for countywide purposes excluding voted debt, plus ad valorem taxes levied for any district dependent to the governing body, divided by the total taxable value of the county, converted to a millage rate. Expresses an "average" tax rate.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to County debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes, the fairness of financial statements, and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Assigned Fund Balance: The assigned fund balance includes amounts that are intended to be used for specific purposes that are neither restricted nor committed.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Brought Forward: The amount from a previous period that is carried over to the current period. (See Fund Balance)

Balance Sheet: A statement that discloses the assets, liabilities, reserves, and equities of a fund or governmental unit at a specified date.

**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)).

**Base Budget:** Ongoing expense for personnel, contractual services, supplies, and the replacement of equipment required to maintain service levels previously authorized by the Board of County Commissioners.

Benchmark: A standard or point of reference used in measuring and/or judging the quality or value.

**Board of County Commissioners (BCC):** The legislative and governing body of a county, also referred to as the "County Commission."

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bond Rating:** A credit rating assigned to a bond issuer to help investors assess the future ability, legal obligation, and willingness of the bond issuer to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and Cl is a very low rating.

Bond Refinancing: The issuance of bonds to obtain better interest rates and/or bond conditions by paying off older bonds.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Budget Amendment:** An increase or decrease in revenues with a corresponding increase or decrease in appropriations within the same fund. The budgeted fund total is changed.

**Budget Document:** The official written statement which presents the proposed budget to the legislative body (e.g., County Commission).

**Budget Message:** A general discussion of the budget presented in writing as a part of or supplement to the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the County Administrator.

**Budget Transfer:** A transfer of appropriations or revenues between two or more accounts within the same fund. The budgeted fund total is not changed.

**Capital Assets:** All real and tangible property used in the operation of a government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Capital Equipment:** Equipment with a value in excess of \$5,000 and an expected life of more than one year; such as, automobiles, computers, and furniture.

**Capital Improvement:** Physical assets, constructed or purchased, that have a minimum useful life in excess of one year and a minimum cost of \$25,000. Capital improvements typically involve physical assets, such as, buildings, streets, water and sewage systems, and recreation facilities.

**Capital Improvement Budget:** A budget including those approved capital improvement projects contained in the first year of the Capital Improvement Program (CIP).

**Capital Improvement Program (CIP):** A plan for capital expenditures to be incurred each year over a fixed period of years to meet anticipated capital needs. It sets forth each project or other contemplated expenditure in which the County is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Outlay: Expenditures which result in the acquisition of, or addition to, fixed assets, such as, buildings, land, and roads.

**Capital Project:** Relatively large scale, nonrecurring infrastructure projects that may require multi-year financing. Projects typically include the acquisition of land, or the construction, installation, or expansion of facilities with a useful life in excess of one year.

**Capital Project Fund:** A fund established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary or Trust Funds).

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union regarding wages, hours, and working conditions.

**Committed Fund Balance**: The committed fund balance includes amounts that are constrained for specific purposes that are internally imposed by the County's highest level of decision-making authority, the BCC.

**Communication Services Tax:** A simplified tax structure for communications services, which was implemented in FY 2002. It combined seven different state and local taxes or fees and replaced them with a two-tiered tax composed of a state tax and a local option tax on communications services, including cable television.

**Comprehensive Plan:** Required under Chapter 163 of the Florida Statutes, the Plan shall prescribe principles, guidelines, and standards for the orderly and balanced future economic, social, physical, environmental, and fiscal development of the County.

**Constitutional Gas Tax:** The 2-cent per gallon Constitutional Gas Tax that is levied on motor fuel under F.S. Sections 206.41 and 206.47. The tax can be used first to meet debt service requirements. All surplus tax is restricted for use on road construction, acquisition, and maintenance. The Constitutional Gas Tax is collected from all counties by the Department of Revenue and the tax is distributed monthly based on the County's distribution factor by the State Board of Administration.

**Constitutional Officers:** Independently elected officials, including the Clerk & Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. These are also referred to as "Constitutional Officers."

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Contingency:** A reserve of funds which are set aside to cover emergencies or unforeseen events that occur during the fiscal year; such as, new federal or state mandates, shortfalls in revenue, and unanticipated expenditures.

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Cost Recovery Fees:** Fees established to offset the cost of providing specific County services.

**County:** A political subdivision of the State which is empowered to levy and collect taxes and provide services to citizens within its boundaries.

**County Budget Officer**: Each Board of County Commissioners, pursuant to Florida Statutes, Section 129.025, may designate a county budget officer to carry out budget duties as set forth in Chapter 129. In Palm Beach County, the County Administrator has been designated the County Budget Officer.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes, debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Debt Service Fund:** A fund used to account for the accumulation of resources for, and payment of, general long-term debt principal and interest.

Deficit (Budget): The excess of budgeted expenditures over estimated revenues and receipts.

**Department:** An organizational unit responsible for carrying out a major governmental function such as Public Safety or Water Utilities.

**Dependent Taxing Districts:** Taxing Districts that appear separately on the tax bill and are under County control (e.g., County Library).

**Depreciation:** Expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for County services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget.

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money to provide the programs and services within the approved budget.

**Fiduciary Funds:** Repository of money held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

**Fiscal Year:** Any period of 12 consecutive months designated as the budget year. The fiscal year used by the County, which is set by State Statute, begins October 1st and ends September 30th of the following calendar year. The fiscal year is designated by the date on which it ends. For example, October 1, 2024 to September 30, 2025 would be Fiscal Year 2025.

Fixed Assets: Long-lived assets, such as buildings, equipment, and land obtained or controlled as a result of past transactions or circumstances. (See Capital Assets, Capital Equipment)

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs, or interest on loans.

**Franchise Fee:** A fee levied on a public service corporation in return for granting a privilege or permitting the use of public property. These fees are usually passed on to the corporation's customers as a cost of doing business. Electricity is subject to franchise fees.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Full-time Equivalent (F.T.E.):** The number of approved positions equated to full-time basis (e.g., two half-time positions equal one full-time equivalent position).

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions, or limitations. Examples of funds include the general fund and enterprise funds.

**Fund Balance:** Also referred to as Balance Brought Forward. The excess of fund assets over fund liabilities. A negative fund balance is sometimes called a deficit. (See Balance Brought Forward)

**GASB:** The Governmental Accounting Standards Board is an independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards of, and guidelines for, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time.

**General Obligation (GO) Bonds:** Bonds issued by a county for purposes allowed by statute that are backed by the full faith and credit of its taxing authority, GO Bonds also levy a separate millage rate.

Goal: A long-range desirable result attained by achieving objectives designed to implement a strategy.

Governing Body: A board, committee, commission, or other executive or policymaking body.

**Governmental Funds:** Funds generally used to account for tax-supported activities. The general, special revenue, debt service, and capital project funds are all governmental funds.

**Grant:** A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from state and federal governments. Grants are usually made for specified purposes.

Gross Budget: Total budget prior to the removal of interfund transfers, interdepartmental charges, and internal service charges.

Half-Cent Sales Tax: A state-shared revenue source relying on a percentage of net sales tax revenues (one-half of the fifth cent) remitted to the state. Eligible county governments receive a distribution based on population-based formulas. Use of this revenue is restricted to countywide tax relief or governmental programs, as well as, long-term debt obligations related to capital projects.

**Homestead Exemption:** A deduction from the assessed value of property permanently occupied by the owner in the State of Florida. The exemption is now \$50,000 for all property owners who qualify. Amendment 5 to the State Constitution was passed on November 5, 2024 and takes effect on January 1, 2025. This amendment will adjust the homestead exemption for annual inflation.

**Impact Fee:** A charge to a developer and/or owner/builder to offset the cost of providing capital facilities to meet growth demands. The County assesses impact fees for capital facilities for parks, fire-rescue, library, law enforcement, public buildings, schools, and roads.

**Independent Taxing Districts:** Taxing districts that appear separately on the tax bill and are not under County control (e.g., Florida Inland Navigation District, Children Services).

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Infrastructure Surtax (IST or Surtax):** On November 8, 2016, the County's one cent infrastructure surtax referendum was passed. The purpose of this surtax is to enable the County to complete the backlog of infrastructure, repair, and replacement projects that have occurred during several years of budget reductions.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of county bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Interfund Transfer: Movement of assets (usually cash) from one fund to another. Also referred to as "Transfers In/Out."

**Intergovernmental Revenues:** Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

**Internal Service Fund:** A fund established for the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Lease-purchase Agreements: Contractual agreements which are termed leases, but which in substance amount to purchase contracts for real or personal property, usually for equipment and machinery.

Levy: To impose taxes, special assessments, or service charges for the support of County activities.

**Liability:** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

Line Item: A specific item or group of similar items defined by detail in a unique account in the financial records. Revenue and expenditure justifications are reviewed, anticipated, and appropriated at this level.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

**Local Option Gas Tax:** Optional tax levied on fuel by local governments with legal authority from the State of Florida pursuant to F.S. Section 336.025. The County levies two separate gas taxes. The first is a 6-cent tax on motor and diesel fuel. The second is a 5-cent tax on motor fuel. Tax proceeds are restricted to specific transportation expenditures.

Major Fund: Funds whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

**Management Team:** A "team" consisting of the County Administrator, Deputy County Administrator, the Assistant County Administrators, and Directors of major County Departments.

**Mandate:** Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order or that is required as a condition of aid.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Millage Rate: Rate applied to taxable value to determine property taxes. A mill is 1/10th of a penny, or \$1.00 of tax for every \$1,000 of taxable value.

Mission: Describes what the organization does, who it does it for, and how it does it.

**Municipal Services Taxing District:** A taxing district covering a segment of the County, with individual assessed values and millage rates, which provides municipal type services; such as, fire-rescue, and road and street improvements to residents of the area.

**Municipality:** A local government having governmental, corporate, and proprietary powers to enable it to conduct municipal government, perform municipal functions, and render municipal services.

Net Budget: The gross budget less all interfund transfers, interdepartmental charges, and internal service charges.

Non-Ad Valorem Assessments: Charges that are not based on property value, but are levied for specific services on each parcel of property.

Non-Ad Valorem Revenues: Revenues that are derived from a basis other than property value (e.g., Utility Tax, Gas Tax).

**Non-Countywide Expenditures:** Expenditures for the benefit of the unincorporated areas of the County (e.g., Sheriff's Road Patrol, Zoning).

Non-Countywide Revenues: Revenue derived from unincorporated areas of the County (e.g., Franchise Fees).

**Non-Major Fund:** Funds that do not meet the criteria to be classified as a major fund. Non-major funds can fall into four categories: Special Revenue Funds, Debt Service Funds, Capital Projects Funds, or Permanent Funds. All non-major funds must be reported in a single column of the respective fund financial statement.

**Non-Operating Expenditures:** The costs of government services which are not directly attributable to a specific County program or operation. Examples of Non-Operating Expenditures include debt service obligations and contributions to Human Service organizations.

**Non-Operating Revenues:** The incomes received by the government which are not directly attributable to providing a service (e.g., interest on investments).

Non-Self-Supporting Debt: Debt that will be repaid with ad valorem taxes.

**Non-Spendable Fund Balance:** Fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual requirements (e.g., inventory, prepaid).

**Non-Tax Revenues:** The revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for service, fines and forfeitures, and various other miscellaneous revenues.

Note: A short-term loan, typically with a maturity date of a year or less.

**Objective:** Something to be accomplished expressed in specific, well-defined and measurable terms, and achieved within a specific time frame.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personnel services," "expenses," or "capital outlay."

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Performance Measures: Specific quantitative and qualitative measures of work performed.

**Personnel Services:** Items of expenditures in the operating budget for salaries and wages paid for services performed by County employees, including fringe benefit costs.

**Portability:** Allows residential property owners with an existing Homestead Exemption to transfer all or a significant portion of their "Save Our Homes" property tax savings to a new property within the state of Florida. Portability is an added benefit and is effective January 1, 2008.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end result.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Property Tax:** Taxes derived from all non-exempt real property and tangible personal property used in a business located within the County. Property taxes are computed on the basis of multiplying the millage rate by the taxable value of real or personal property.

Proprietary Fund: A fund which operates similarly to the private sector and focuses on the measurement of net income.

Purchased Services: The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve:** A specified amount of funds set aside for the purpose of meeting future expenses. Expenditures may not be charged directly to reserve accounts. A budget transfer establishing a new appropriation must first be approved by the Board of County Commissioners.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Restricted Fund Balance:** Restricted fund balance includes amounts that are constrained for specific purposes which are externally imposed by providers (such as grantors or creditors) or enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers.

Retained Earnings: An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue:** Funds that the government receives as income. Revenue includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Rolled-back Rate:** The millage rate which, exclusive of new construction, will provide the same property (ad valorem) tax revenue for each taxing entity as was levied during the prior year. The rolled-back rate accounts for changes in the market value of property and represents "no tax increase." The only source of additional tax revenue under the rolled-back rate is taxes levied upon new construction.

**Sales Tax:** Tax that is added to the price of taxable goods or services and collected from the purchaser at the time of sale. Palm Beach County's sales tax is 7%.

**Save-Our-Homes:** Section 193.155(1), F.S. provider, beginning in 1995 or the year after the property receives homestead exemption, an annual increase in assessment shall not exceed the lower of 3% or the percentage change in the C.P.I.

Self-supporting Debt: Debt that will be repaid with non ad-valorem revenue.

**Senior Homestead Exemption:** Certain low-income seniors in Palm Beach County may qualify for an additional \$25,000 exemption on their property's assessed value. For example, a home valued at \$100,000 would be taxed by the county on only \$25,000 after the Homestead and Senior Citizen exemptions are applied. The county's senior exemption does not apply to other taxing authorities, such as the school district and municipalities.

Service Level: Services or products which comprise the actual or expected output of a given program.

**Single-Member District:** A form of representation in which the residents of a District are represented by one County Commissioner voted into office by that District's residents.

**Special Assessments:** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the special assessment over 20 years. Over the life of the special assessment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the special assessment has been paid.

**Special Revenue Fund:** A fund used to account for specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

**Spendable Fund Balance:** Fund balances that are in spendable form include restricted, committed, assigned, and unassigned fund balances.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Statute: A law enacted by a duly organized and constituted legislative body.

**Statutory Reserve:** Florida Statute 129.01 (2)(b) requires revenues to be budgeted at 95% of reasonably anticipated receipts. Palm Beach County budgets a negative 5% Statutory Reserve to accomplish this.

Supplemental Requests: Departmental requests for additional funding in the budget year in order to increase or enhance existing service levels.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Equivalent Revenue:** Any revenue that can be used to reduce ad valorem funding requirements on a dollar for dollar basis (e.g., franchise fees, utility taxes).

**Tax Rate:** The amount of property tax stated in terms of a unit of the County tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Taxable Value:** The value used for computing the ad valorem taxes levied against property. The taxable value is the "assessed value" less any exemptions allowed by law.

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Nor does the term include charges for services rendered only to those paying such charges (e.g., sewer service charges).

**Tourist Development Tax:** 6% charge on the revenue from transient rentals (6 months or less). This tax is in addition to state sales tax (7% in Palm Beach County). Tourist Development Tax is to be remitted to the Palm Beach County Tax Collector and is to be paid on the rental revenue, including all mandatory fees such as cleaning and pet fees. The revenue collected is distributed to the Palm Beach County Tourist Development Council to support tourism.

Transfers In/Out: Amounts transferred from one fund to another to assist in financing the services of the recipient fund.

**TRIM Notice:** The Florida Truth in Millage Law of 1980 requires a notice be sent annually to property taxpayers explaining any changes in the millage rate of each taxing authority from the prior year. The notice also includes the time and place of the first public hearings on proposed millage rates and is designed to keep the public informed about the taxing intentions of the various taxing authorities.

**Trust Fund:** In general, a fund for money donated or transferred to a County with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Truth in Millage Law (TRIM):** A 1980 Florida law which changed the budget process for local taxing governments. It was designed to keep the public informed about the taxing intentions of the various taxing authorities.

Unassigned Fund Balance: Unassigned fund balance includes amounts in the general fund that have not been classified as restricted, committed or assigned. Unassigned fund balance could also include deficit residual balances for any governmental funds after reporting amounts as restricted, committed, or assigned.

Unified Land Development Code: Collection of regulations, standards, and procedures that implement and ensure that all Development Orders approved in unincorporated Palm Beach County are consistent with the Comprehensive Plan.

Unincorporated Area: That portion of the County which is not within the boundaries of any municipality.

Unit: A unit of financial reporting and management responsibility under the County's financial system.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected.

User (Fees) Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Utility Tax: A tax levied by the County on the customers of various utilities (e.g., electricity, metered or bottled gas, and water). The tax rate may be levied up to 10.0 percent of the sales price of such utility service or commodity.

Valuation: The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

Voted Debt: Debt obligation that requires voter approval to be issued.



### Acronyms

### Α

ACC - Animal Care and Control
ACFR - Annual Comprehensive Financial Report
ACI - Abundant Community Initiative
ADA - Americans with Disabilities Act
AI - Artificial Intelligence
ARPA - American Rescue Plan Act
AV - Audio/Visual

### Β

BAN - Bond Anticipation Note
BBF - Balance Brought Forward
BCC - Board of County Commissioners
BEBR - Bureau of Economics and Business Research
BIM - Budget Instruction Manual

### C

**CA** - Consumer Affairs

CARES - Coronavirus Aid, Relief, and Economic Security Act

CBA - Community Based Agencies

**CCRT** - Countywide Community Revitalization Team

**CCTV** - Closed Circuit Television

**CDBG** - Community Development Block Grant

**CDC** - Contract Development & Control

CERT - Certified Emergency Response Team

**CEU** - Continuing Education Unit

**CID** - Capital Improvements Division

**CIP** - Capital Improvement Program

**CJC** - Criminal Justice Commission

**CMS** - Contract Management System

**CO** - Change Order

**COE** - Commission on Ethics

**COOP** - Cooperative Extension

CPE - Cost per Enplanement

**CPI** - Consumer Price Index

**CRA** - Community Redevelopment Agency

**CSA** - Consultant Service Authorization

**CSBG** - Community Service Block Grant

 $\ensuremath{\textbf{CSC}}$  - Children Services Counsel

CSD - Community Services Department

**CST** - Communications Service Tax

CW - Countywide

### D

**DEP** - Department of Environmental Protection

**DHED** - Department of Housing and Economic Development

**DMAC** - Digital Marketing and Communications

**DOA** - Department of Airports

**DOJ** - Department of Justice

**DOR** - Department of Revenue

DOSS - Division of Senior Services

**DPO** - Decentralized Purchase Order

**DROP** - Deferred Retirement Option Plan

**DTPB** - Discover the Palm Beaches

### Ε

EAP - Employee Assistance Program

- **ECMS** Enterprise Contract Management System
- **EDDM** Every Door Direct Mailer
- **EDRP** Employee Disaster Response Plan
- **EEOC** Equal Employment Opportunity Commission
- **EFNEP** Expanded Food and Nutrition Education Program
- **EHEAP** Emergency Home Energy Assistance for the Elderly Program
- **EIC** Emergency Information Center
- **EIS** Excellence in Supervision
- **eKPI -** Enterprise Key Performance Indicator
- **ELC** Early Learning Coalition
- **EM** Emergency Management
- **EMS** Emergency Medical Services
- **EOC** Emergency Operations Center
- **EPA** Environmental Protection Agency
- **ERM** Environmental Resource Management
- **ESS** Electronic Services & Security

### F

FAA - Federal Aviation Administration / Financially Assisted Agency FABS - Fixed Assets Bidding System FAC - Florida Association of Counties FAMO - Fixed Asset Management Office FARDA - Florida Atlantic Research & Development Authority FAU - Florida Atlantic University FCC - Federal Communications Commission FDA - Food and Drug Administration FDEP - Florida Department of Environmental Protection FDLE - Florida Department of Law Enforcement FDO/FD&O - Facilities Development & Operations FDOT - Florida Department of Transportation FEMA - Federal Emergency Management Agency FEP - Fair Employment Programs FIND - Florida Inland Navigation District FMLA - Family Medical Leave Act **FNP** - Family Nutrition Program FPL - Florida Power and Light FPTA - Florida Public Transportation Association FR - Fire Rescue FRS - Florida Retirement System FS - Florida Statutes FTA - Federal Transit Administration FTC - Film and Television Commission / Family Treatment Court FTE - Full-Time Equivalent FVIP - Family Violence Intervention Program FY - Fiscal Year

### G

GAAP - Generally Accepted Accounting Principles
GAL - Guardian Ad Litem
GFOA - Government Finance Officers Association of the United States and Canada
GIS - Geographic Information System / General Industry Standards
GLP-1 - Glucagon-like Peptide
GO - General Obligation
GPR - Ground Penetrating Radar
GUA - Glades Utility Authority

### Η

HB - House Bill
HCD - Health Care District
HIV - Human Immunodeficiency Virus
HOME - Home Investment Partnership Program
HOT - Homeless Outreach Team
HR - Human Resources
HUD - Housing and Urban Development

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K

IFAHAP - Impact Fee Affordable Housing Assistance Program
IFAS - Institute of Food and Agricultural Sciences
IFB - Invitation for Bid
ISS - Information Systems Services
IST - Infrastructure Surtax

IT - Information Technology

IVR- Interactive Voice Response

#### JDC - Juvenile Drug Court JS - Justice Services JVS - Judicial Viewer System

KPI - Key Performance Indicator

LAN - Local Area Network
LAS - Legal Aid Society
LETF - Law Enforcement Trust Fund
LIHEAP - Low Income Home Energy Assistance Program
LOS - Levels of Service

### Μ

MBG - Mounts Botanical Garden
ME - Medical Examiner
MEO - Medical Examiner Office
MGD - Million Gallons per Day
MHI - Mortgage and Housing Investments
MSTU - Municipal Service Taxing Unit

### Ν

NACo - National Association of Counties
NAV - Non Ad Valorem
NEAT - Neighborhood Engagement and Transformation Grant
NER - New Employee Requisition
NFIP - National Flood Insurance Program
NIGP - National Institute of Government Purchasing
NOFO - Notice of Funding Opportunity
NPDES - National Pollution Discharge Elimination System
NSP - Neighborhood Stabilization Program

**O&M** - Operations & Maintenance

OCP - Outreach and Community Programming Division
OCR - Office of Community Revitalization
ODEI - Office of Diversity, Equity, and Inclusion
OEBO - Office of Equal Business Opportunity
OEO - Office of Equal Opportunity
OFMB - Office of Financial Management & Budget
OIG - Office of Inspector General
OOR - Office of Resilience
OSHA - Occupational Safety & Health Administration

Ρ

PACE - Property Assessed Clean Energy **PAFR** - Popular Annual Financial Reporting **PAPA** - Property Appraiser Public Access **PB** - Performance Budgeting PBC - Palm Beach County PBCHD - Palm Beach County Health Department PBCSD - Palm Beach County School District PBI- Palm Beach International Airport PBSO - Palm Beach County Sheriff's Office **PDF** - Portable Document Format **PPE** - Personal Protective Equipment **PPL** - Paid Parental Leave **PPM** - Policies and Procedures Manual/Memoranda **PREM** - Property and Real Estate Management **PSA** - Public Service Announcement **PSAP** - Public Safety Answering Points **PWH** - Persons with HIV

PZB/PZ&B - Planning, Zoning & Building

### R

RFID - Radio Frequency Identification
RFP - Request for Proposal
RFPA - Request for Project Assignment
RFQ - Request for Quote
RFS - Request for Submittal
RPM - Route Performance Maximization
RTFC - Residential Treatment and Family Counseling

### S

SAO - State Attorney's Office
SAFER - Staffing for Adequate Fire and Emergency Response
SB - Senate Bill
SCBA - Self Contained Breathing Apparatus
SCSP - Summer Camp Scholarship Program
SHIP - State Housing Initiative Program
S/M/WBE - Small/Minority/Women's Business Enterprise
SNAP - Supplemental Nutrition Assistance Program
SOE - Supervisor of Elections
STEM - Science, Technology, Engineering, Mathematics
SWA - Solid Waste Authority

### Τ

TD - Transportation Disadvantaged
 TDC - Tourist Development Council
 TED - Technology, Enterprise and Development
 TNVR - Trap, Neuter, Vaccinate, and Return
 T&OD - Training and Organizational Development

**TPA** - Transportation Planning Agency

**TPS** - Traffic Performance Standards

**TRC** - Therapeutic Recreation Center

TRIM - Truth in Millage

**TSA** - Transportation Security Administration

### U

W

UASI - Urban Area Security Initiative
UF - University of Florida
ULDC - Unified Land Development Code
USDA - United States Department of Agriculture

# VAB - Value Adjustment Board VoIP - Voice over Internet Protocol VS - Victim Services VSS - Vendor Self Service

**WAP** - Waterways Assistance Program **WUD** - Water Utilities Department

YEC - Youth Empowerment CentersYFC - Youth Family CounselingYSD - Youth Services Department

### COVER PHOTO

This photograph was taken by Benji Studt at Environmental Resources Management. Photo was taken at Coral Cove Park (Indian River Lagoon Side).



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Palm Beach County Board of County Commissioners