



Interoffice Communication

TO: Maria Sachs, Mayor and
Members of the Board of County Commissioners

THRU: Verdenia Baker, County Administrator *VBaker*

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

DATE: September 3, 2024

SUBJECT: **First Public Hearing – FY 2025 Budget**

Attached is the agenda package for the First Public Hearing on the FY 2025 Budget. Please bring it with you to the meeting on September 10th at 5:05 p.m. This package includes the Script, Summary Information, Public Hearing Documents, and additional backup/justification. The budget is balanced at the proposed rate of 4.5000 mills.

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

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

**Palm Beach County
Board of County Commissioners
1st Public Hearing Script
September 10, 2024**

Mayor	(Roll Call) (Prayer) (Pledge of Allegiance)
BCC	Motion to adopt agenda
BCC	Motion to receive and file proof of publication
Mayor	Under TRIM, we are first required to read into the record the percentage increase in millage over rolled-back rate and specific purposes for ad valorem tax increase. Mrs. Baker...
Verdenia	<p>Page 3 In accordance with the Truth in Millage (TRIM) Bill, the Board of County Commissioners shall hold hearings on the tentative budget and proposed millage rates. As stipulated in the TRIM bill, the first substantive issue to discuss shall be the percentage increase in the millage over the rolled-back rate necessary to fund the budget, if any, and the specific purpose for which ad valorem tax revenues are being increased.</p> <p>Page 4</p> <ul style="list-style-type: none"> • Palm Beach County Countywide proposed millage rate of 4.5000 is 8.07% over the rolled-back rate – this requires a supermajority vote • Palm Beach County Library District proposed millage rate of 0.5491 is 8.15% over the rolled-back rate – this requires a supermajority vote • Palm Beach County Fire Rescue MSTU proposed millage rate of 3.4581 is 8.11% over the rolled-back rate – this requires a supermajority vote • Palm Beach County Jupiter Fire MSTU proposed millage rate of 1.6488 is 0.14% below the rolled-back rate • Palm Beach County Aggregate proposed millage rate of 6.2826 is 6.34% over the rolled-back rate • Palm Beach County Countywide voted debt millage rate is 0.0396 • Palm Beach County Library voted debt millage rate is 0.0098 <p>(Read page 5)</p>
Verdenia	Pages 6-7 contain the budget briefing and highlights that includes proposed transfers and amendments to the FY 2025 tentative budget. Page 8 contains a summary of the proposed transfers and amendments. The transfers and amendments do not result in increased property taxes.

Mayor	The next order of business is to accept public comments on the Total Countywide Funds Budget, Dependent District Budgets, and Proposed Budget Amendments
	Public comments
Mayor	Return to the Board for discussion on Countywide Funds and proposed Countywide millage rate.
BCC	Motion to approve certain budget transfers and amendments for those Countywide Funds, as more specifically set forth on pages 9-14 of the September 10, 2024 public hearing budget document, such transfers and amendments totaling \$118,101,547.
BCC	Motion to adopt Palm Beach County Countywide tentative millage of 4.5000, which is 8.07% over the rolled-back rate of 4.1641 and the Countywide voted debt millage rate of 0.0396.
BCC	Motion to adopt Palm Beach County Countywide tentative budgets of \$7,642,267,156.
Mayor	Return to the Board for discussion on the Library District
BCC	Motion to adopt Palm Beach County Library District tentative millage of 0.5491, which is 8.15% over the rolled-back rate of 0.5077 and the Palm Beach County Library District voted debt millage rate of 0.0098.
BCC	Motion to adopt Palm Beach County Library District tentative budgets of \$235,900,579.
Mayor	Return to the Board for discussion on the Municipal Service Taxing District (MSTD)
BCC	Motion to adopt Palm Beach County MSTD tentative budget of \$159,843,953.
Mayor	Return to the Board for discussion on the Fire-Rescue MSTU
BCC	Motion to adopt Palm Beach County Fire Rescue MSTU tentative millage of 3.4581, which is 8.11% over the rolled-back rate of 3.1986.
BCC	Motion to adopt Palm Beach County Fire Rescue MSTU tentative budgets of \$971,927,834.
Mayor	Return to the Board for discussion on the Jupiter Fire MSTU
BCC	Motion to adopt Palm Beach County Jupiter Fire MSTU tentative millage of 1.6488, which is 0.14% below the rolled-back rate of 1.6511.
BCC	Motion to adopt Palm Beach County Jupiter Fire MSTU tentative budget of \$28,292,125.
Mayor	Return to the Board for discussion on the MSTU Unincorporated Improvement Fund
BCC	Motion to adopt Palm Beach County MSTU Unincorporated Improvement Fund budget of \$16,717,640.

Mayor	Adoption of the tentative aggregate millage rate
BCC	Motion to adopt Palm Beach County tentative aggregate millage of 6.2826, which is 6.34% over the rolled-back rate of 5.9083.
BCC	Motion to adjourn

Palm Beach County Board of County Commissioners

**Public Hearing Agenda
Palm Beach County Robert Weisman Governmental Center
Jane M. Thompson Memorial Chambers
September 10, 2024 - 5:05 P.M.**

	Page Reference
<u>I. Call to Order</u>	
A. Roll Call	
B. Prayer	
C. Pledge of Allegiance	
<u>II. Adoption of Agenda</u>	
<u>III. Summary of FY 2025 Tentative Budget</u>	i-vi
<u>IV. Public Hearings</u>	
A. Letter to Property Owner	1
B. Proof of Publication - Property Appraiser	2
C. FY 2025 Tentative Budget	
1. Letter of Specific Purposes for Ad Valorem Tax Increases	3
2. Percentage Increase/(Decrease) in Millage Over Rolled Back Rate	4
3. Increases/(Decreases) over Rolled-Back Revenue	5
4. Budget Briefing and Highlights	6
5. Summary of Amendments to the Tentative Budget	7
6. Amendments to the Tentative Budget	8-13
7. Position Summary by Department	14
D. Public Comments and Board Discussion	
E. Motions to Adopt Tentative Millages and Tentative Budgets	
1. Countywide Funds - Transfers and Amendments	8-13
2. Countywide Funds	15-20
3. County Library District Funds	21
4. Fire-Rescue Funds	21
5. Municipal Service Taxing District Fund	21
6. Municipal Service Taxing Unit-Unincorp. Improv. Fund	21
<u>V. Motion to Adjourn</u>	

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

BUDGET SUMMARY TOTAL COMPARISON

FY 2024 Adopted to FY 2025 Tentative Budget

What is the Budget?

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

Total Budget

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

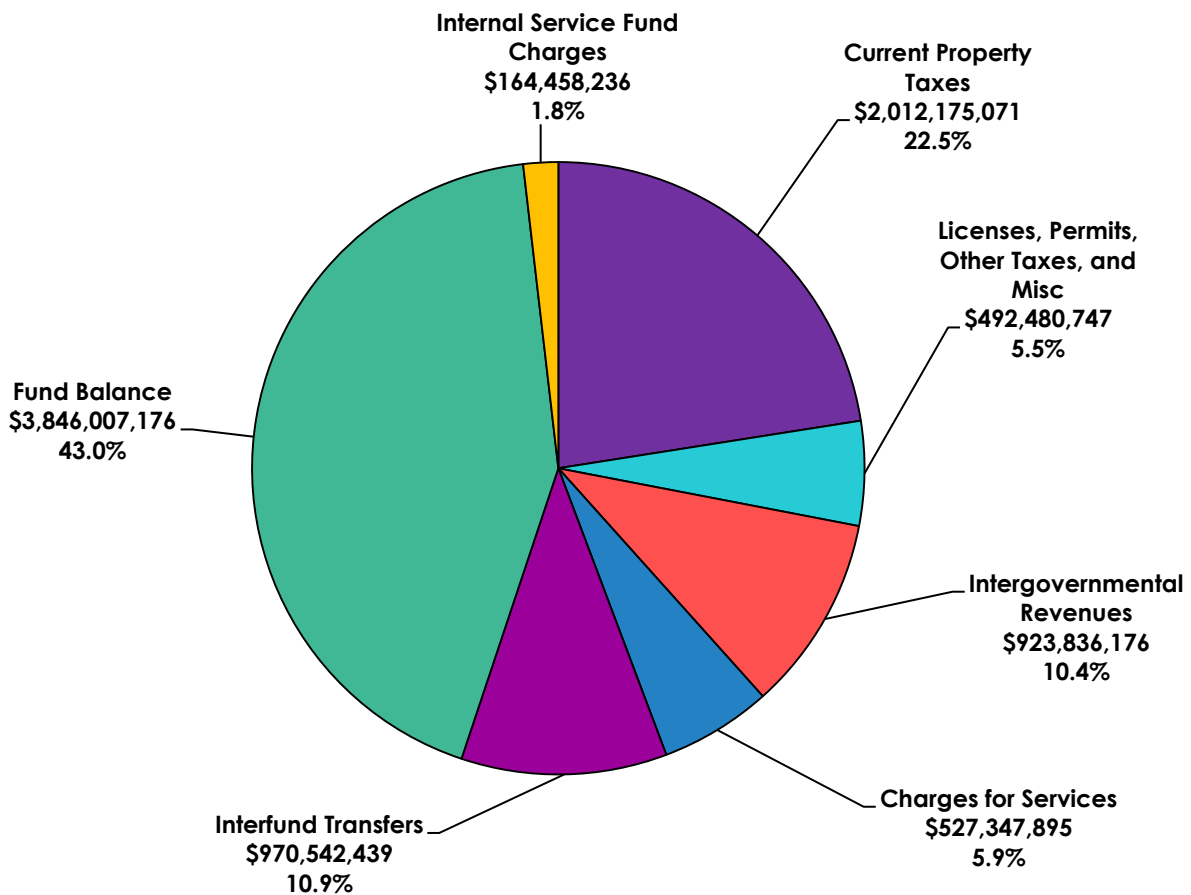
Net Budget

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

	FY 2024 Adopted Budget	FY 2025 Tentative Budget
Total Budget	\$7,873,039,892	\$8,936,847,740
Less: Internal Service Charges	(\$155,141,373)	(\$164,458,236)
Interfund Transfers	(\$812,120,288)	(\$970,542,439)
Interdepartmental Charges	(\$25,612,297)	(\$27,749,186)
Net Budget	<u>\$6,880,165,934</u>	<u>\$7,774,097,879</u>
Budgeted Reserves	\$1,638,448,743	\$1,932,335,492
Budgeted Expenditures	\$5,241,717,191	\$5,841,762,387
Net Budget	<u>\$6,880,165,934</u>	<u>\$7,774,097,879</u>

Sources of Funds by Category

Total of All Funds **\$8,936,847,740**



County revenues come from many sources, of which Property Taxes represent only 22.5% of the total. Property Taxes represent 39.5% of the current revenues (excluding fund balance).

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

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

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

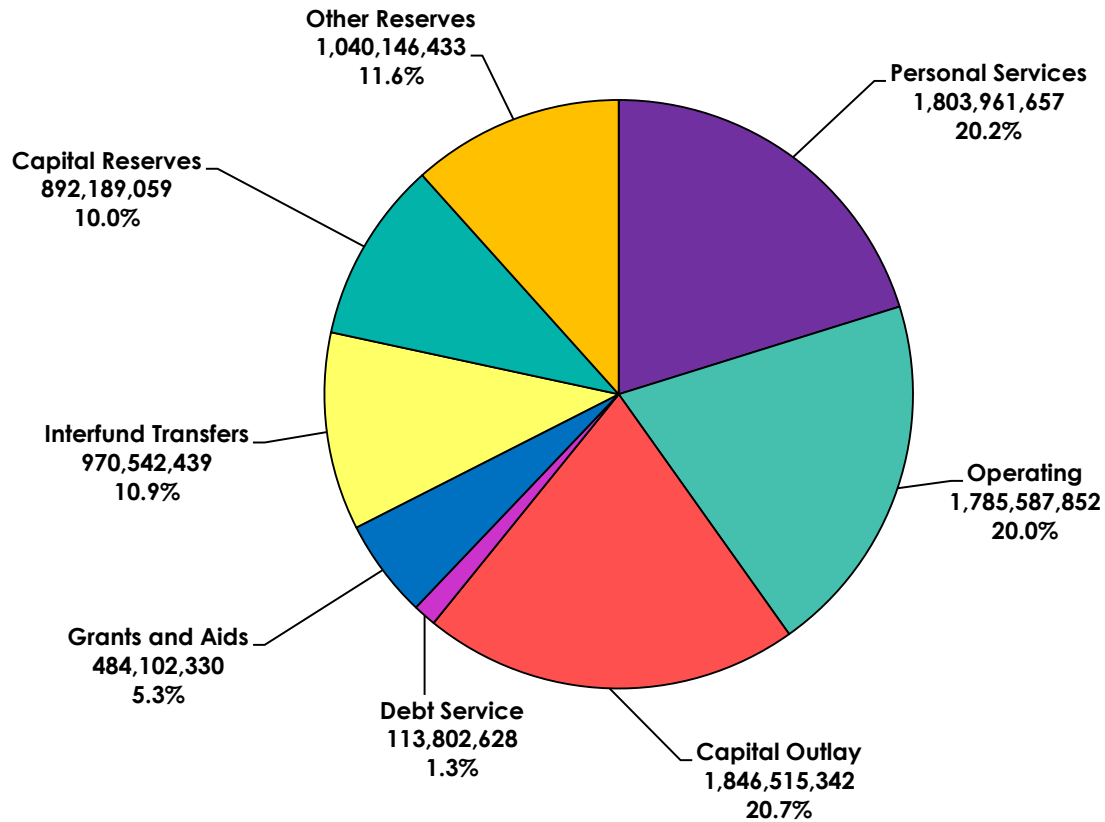
Interfund Transfers occur between funds. A transfer out of one fund is reflected as an expense, while the offsetting transfer into another fund appears as revenue.

Fund Balances represent carryover funds from the prior fiscal year and is 43.0% of the total budget. A major component of fund balance are reserves, which include funds set aside for future capital projects.

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

Expenditures by Category

Total of All Funds **\$8,936,847,740**



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

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

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

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

Debt Service includes expenditures that include debt for all funds, including principal, interest, and other debt service costs, but do not include reserves for debt (\$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.

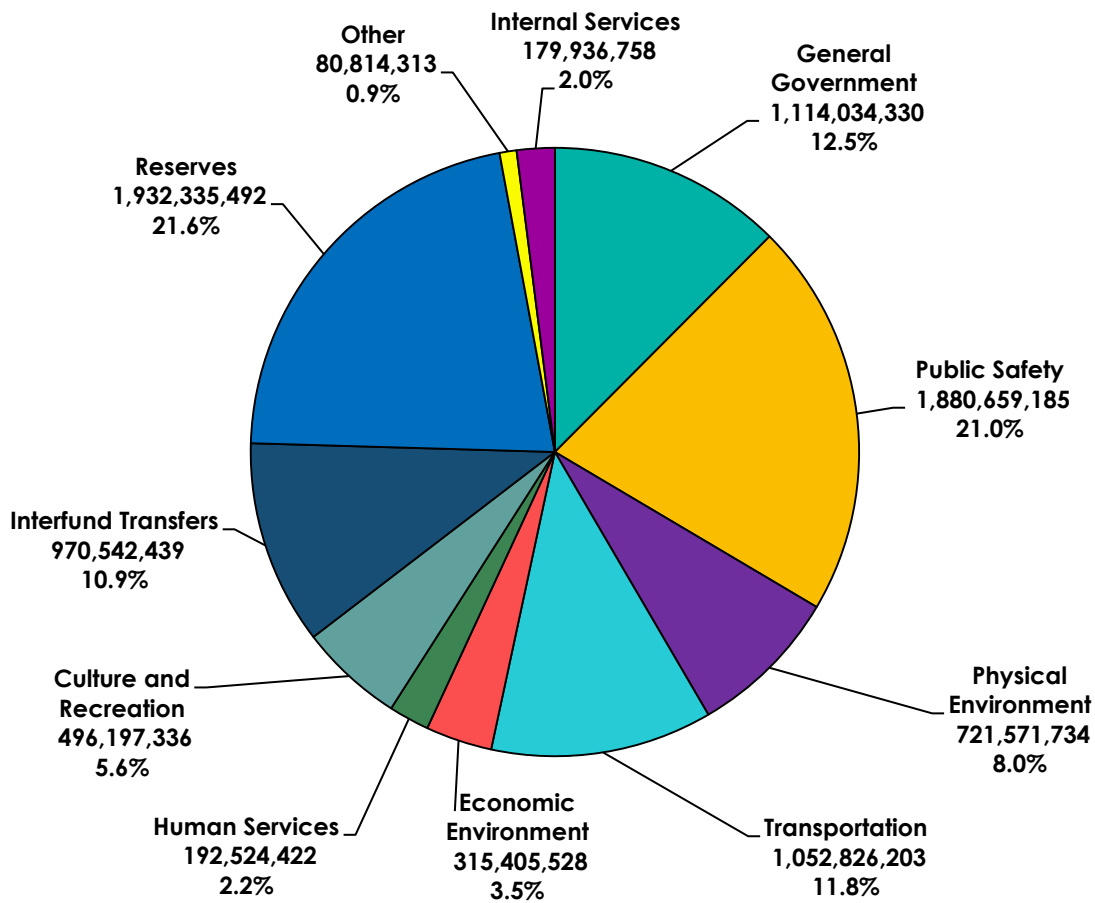
Interfund Transfers are amounts transferred from one fund to another to assist in financing the services of the recipient fund.

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

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

Expenditures by Function

Total of All Funds **\$8,936,847,740**



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

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

Public Safety includes services provided by the County for the safety and security of the public. This figure includes transfers of \$976,511,406 to the Palm Beach County Sheriff's Office.

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

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

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

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

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

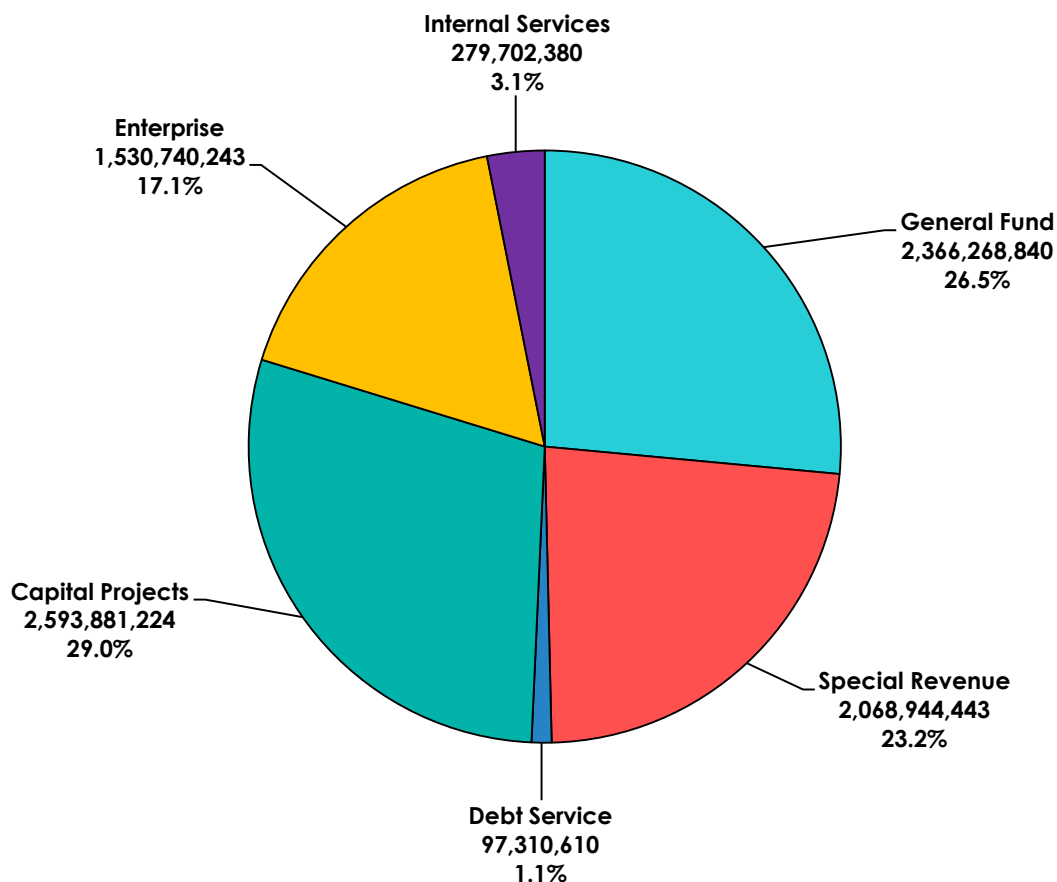
Internal Services are expenses incurred for services provided by one County agency to another.

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

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

Expenditures by Fund Group

Total of All Funds **\$8,936,847,740**



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

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

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

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

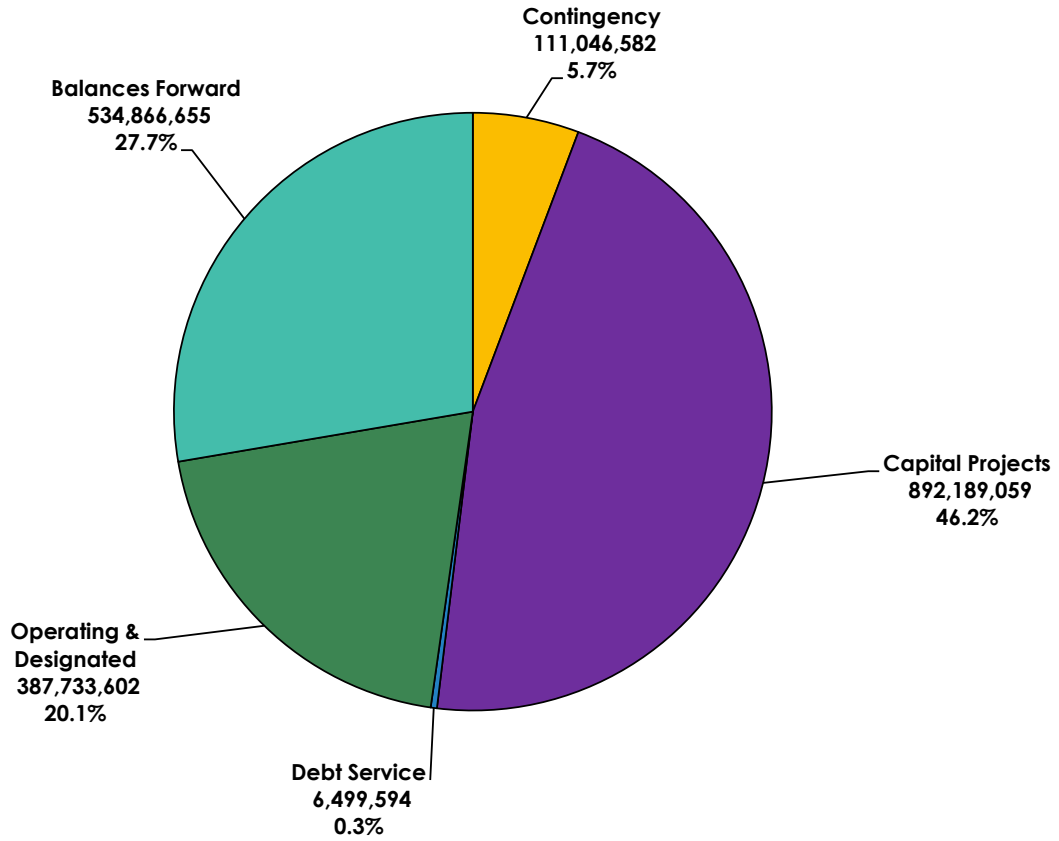
Capital Projects Funds account for the acquisition and construction of non-enterprise capital facilities.

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

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

Budgeted Reserves by Type

\$1,932,335,492



	Contingency	Capital Projects	Debt Service	Operating & Designated	Balances Forward	Total FY 2025
General Fund (0001)	\$ 20,000,000	\$ -	\$ -	\$ -	\$ 406,938,921	\$ 426,938,921
Special Revenue Funds (1000-1999)	27,306,934	-	-	289,867,981	127,927,734	445,102,649
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	\$ 387,733,602	\$ 534,866,655	\$ 1,932,335,492

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

Capital Projects represents amounts set aside for capital improvement projects.

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

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

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



September 3, 2024

**Office of
Financial Management & Budget**

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



**Palm Beach County
Board of County
Commissioners**

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

County Administrator

Verdenia C. Baker

Dear Property Owner:

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

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

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

Sincerely,

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

Verdenia C. Baker
County Administrator

*"An Equal Opportunity
Affirmative Action Employer"*

Official Electronic Letterhead



DOROTHY JACKS
 CFA, AAS
 Palm Beach County Property Appraiser

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

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

August 22, 2024

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

Re: 2024 Notice of Proposed Property Taxes

Dear Mrs. Baker;

Pursuant to Florida Statute 200.069, the Notice of Proposed Property Taxes were prepared by the Property Appraiser's office and delivered on August 22nd to the United States Post Office for first class mail to every taxpayer listed on the 2024 assessment roll.

Sincerely,

Dorothy Jacks, CFA, AAS
 Property Appraiser

enc. TRIM sample notice

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

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

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

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

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



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Financial Management & Budget**

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County Administrator

Verdenia C. Baker

*"An Equal Opportunity
Affirmative Action Employer"*

Official Electronic Letterhead

September 3, 2024

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

RE: SPECIFIC PURPOSES FOR AD VALOREM TAX INCREASES

Commissioners:

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

Respectfully,

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

Verdenia C. Baker
County Administrator

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

PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS

	FY 2024 Millage Rates	FY 2025 Rolled-Back Rate		FY 2025 Proposed Taxes		Proposed Increase or Decrease		
	Millage	Millage	Taxes	Millage	Taxes	Millage	Taxes	
Countywide ⁽²⁾	4.5000	4.1641	\$ 1,324,230,392	4.5000	\$ 1,431,050,351	0.3359	\$ 106,819,959	8.07 %
County Library District ⁽²⁾	0.5491	0.5077	85,196,807	0.5491	92,144,114	0.0414	6,947,307	8.15 %
Fire-Rescue MSTU	3.4581	3.1986	412,765,604	3.4581	446,252,965	0.2595	33,487,361	8.11 %
Jupiter Fire-Rescue MSTU	1.7879	1.6511	28,520,978	1.6488	28,481,248	(0.0023)	(39,730)	(0.14) %
Aggregate Millage Rate ⁽³⁾	6.2936	5.9083	<u>\$ 1,878,905,508</u>	6.2826		0.3743		6.34 %
Total Taxes					<u>\$ 1,997,928,678</u>		<u>\$ 119,023,170</u>	

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

⁽²⁾ Exclusive of voted debt millages for FY 2024 and FY 2025 as shown below:

	FY 2024	FY 2025
Countywide	0.0188	0.0396
County Library	<u>0.0108</u>	<u>0.0098</u>
Total	<u>0.0296</u>	<u>0.0494</u>

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

**Increases Over
Rolled-Back Revenue
FY 2025**

Explanation of Increases		Increase/(Decrease) Over/Under Rolled Back Revenue
Countywide		
Sheriff - Net Tax Increase	\$ 70,059,844	
Increase in Other Constitutional Officers including Judicial	4,093,117	
Increase in BCC Operations (net of revenues)	53,146,815	
Increase in Non-Departmental Operations	8,571,613	
Increase in Reserves	49,997,986	
Increase in Major Revenues offset by decrease in Gas Tax	6,949,000	
Increase in Capital Projects	39,377,000	
Decrease in Debt Service	(53,141)	
Increase in Other Funding Sources	(46,831,757)	
Increase in Beginning Balance Brought Forward	(60,502,047)	
Additional Taxes from New Construction at rolled-back rate, CRA roll-back adjustment, and Tax Loss from revaluations by the Value Adjustment Board	<u>(17,988,471)</u>	\$ 106,819,959
County Library		
Increase in Library operations (net of revenues)	\$ 3,671,169	
Decrease in Reserves	(295,873)	
Increase for transfer to Library Improvement/Expansion Fund	11,500,000	
Increase in Beginning Balance Brought Forward	(6,929,616)	
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>(998,373)</u>	\$ 6,947,307
Fire-Rescue MSTU		
Increase in Fire Rescue Operation (net of revenues)	\$ 52,673,882	
Increase for transfer to Capital Projects Fund	22,960,000	
Increase in Reserves	12,698,658	
Increase in Beginning Balance Brought Forward	(50,162,292)	
Additional Taxes from New Construction at rolled-back rate, CRA roll-back adjustment, and Tax Loss from revaluations by the Value Adjustment Board	<u>(4,682,887)</u>	\$ 33,487,361
Jupiter Fire MSTU		
Increase in Fire Rescue Operation (net of revenues)	\$ 103,210	
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>(142,940)</u>	\$ (39,730)

FY 2025 Budget Briefing and Highlights

(Includes proposed amendments and transfers to tentative budget)

- The Countywide budget is balanced with a millage rate of 4.5000 mills, which is the same as the FY 2024. This requires a supermajority vote of the BCC.
- Other than the amendments included in this package, there are no other proposed changes.
- Total Gross Budget is \$9.1 billion, of which \$2.4 billion is the General Fund.
- The budget includes:
 - ✓ 6% ATB pay adjustment and a net increase of 89 new BCC positions (49 Ad Valorem funded and 40 non-Ad Valorem funded)
 - ✓ Ad Valorem New Capital funding of \$124.0 million, which is an increase of approximately \$39.4 million over FY 2024 and primarily for R&R projects
 - ✓ Net Decrease of \$7.9 million for Supervisor of Elections
 - ✓ Net Increase of \$70.1 million for the Sheriff
 - ✓ Net Increase of \$5.6 million for Tax Collector primarily related to the construction of the South County Service Center

**Board of County Commissioners
Palm Beach County, Florida
Summary of Amendments and Transfers to FY 2025 Tentative Budget**

General Fund - \$7,293,974 Page 9

This amendment is necessary for: (1) Sheriff carry forward for computer equipment, software, and fleet vehicles including equipment that will not be received in FY 2024; (2) Supervisor of Elections carry forward for a Records Retention project that will not be completed in FY 2024; (3) Office of Resilience carry forward to host the Southeast Florida Regional Climate Leadership Summit approved by the BCC on 8/20/2024; (4) County Cooperative Extension carry forward for Electronic Card Access and furniture for public meeting hall venues that will not be completed/received in FY 2024; (5) Facilities Development & Operations carry forward for cargo trucks that will not be received in FY 2024; (6) Parks and Recreation carry forward for a Trash Truck that will not be received in FY 2024; (7) Parks and Recreation to establish budget for the transfer of management of Seminole Palms Park back to the County from the Village of Royal Palm Beach beginning 01/01/2025, including two positions, utilities, maintenance, and revenue generated from use of multiple-purpose fields; (8) Parks and Recreation to establish budget for overnight Park Ranger detail (11 permanent/6 non-permanent positions) for "hot spots" to address repeated overnight issues such as camping, vandalism, mental health crises, and deviant behaviors due to HB 1365, effective 10/01/2024; (9) Public Safety carry forward for Animal Care & Control vehicles that will not be received in FY 2024; (10) Realign County's contribution for Florida Department of Juvenile Justice detention costs; (11) Update Estimate and FY 2025 Budget for Tax Collector based on Budget Request received on August 1, 2024; (12) Update FY 2025 Budget adjustment for Property Appraiser based on email received 7/2/2024; (13) Realign Disparity Study budget for contract approved by the BCC on 7/2/2024; (14) Establishing budget to provide a one-time contribution to 211 for a new facility based on Board direction at the January Budget Retreat; (15) Value Adjustment Board increase to align FY 2025 budget to expected FY 2024 actuals; (16) Engineering carry forward for vehicles and heavy equipment that will not be received in FY 2024; (17) Housing and Economic Development termination of Esports Play LLC Economic Development Incentive Agreement approved by the BCC on 08/20/2024.

Housing Bond Program - \$94,696,158 Page 10

This amendment is necessary to establish budget for the Housing Bond Program Fund approved by the BCC on August 20, 2024.

County Library - \$400,000 Page 11

This amendment is necessary to carry forward funding for two bookmobiles that will not be received in FY 2024.

County Transport Trust - \$1,029,224 Page 12

This amendment is necessary to carry forward funding for vehicles and heavy equipment that will not be received in FY 2024.

Economic Development Incentives Fund – \$0 Page 13

This **transfer** is necessary to recognize the termination of Esports Play LLC Economic Development Incentive Agreement R2020-0385 approved by the BCC on 08/20/2024.

Fleet Management - \$14,682,191 Page 14

This amendment is necessary to carry forward funding for vehicles/equipment that will not be received in FY 2024.

Countywide Funds – \$118,101,547

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2025 Tentative Budget**

<u>General Fund - Fund 0001</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Balance Brought Forward	\$ 7,239,893
(7) Parks and Recreation - Seminole Palms Park	45,000
(17) Tr Fr Economic Development Incentives Fund 1545	11,331
Statutory Reserves	(2,250)
Total Revenues	<u>\$ 7,293,974</u>
Appropriations:	
(1) Sheriff - Carry Forward	\$ 7,228,355
(2) Supervisor of Election - Carry Forward	1,064,587
(3) Office of Resilience - Carry Forward	500,000
(4) County Cooperative Extension - Carry Forward	300,249
(5) Facilities Development & Operations - Carry Forward	129,236
(6) Parks and Recreation - Carry Forward	235,000
(7) Parks and Recreation - Seminole Palms Park	302,015
(8) Parks and Recreation - Overnight Security (HB 1365)	826,487
(9) Public Safety - Carry Forward	163,160
(10) Other County Funded Programs - DJJ Pre-Disposition Costs	44,052
(11) Adjust Tax Collector Budget per Budget Request Received	(3,617,657)
(12) Adjust Property Appraiser Budget per email Received	(316,002)
(13) General Government - Realign Disparity Study Budget	(574,469)
(14) General Government - 211 Contribution	500,000
(15) Value Adjustment Board - Operating Expenses	371,000
(16) Transfer to County Trans Trust Fund 1201	1,029,224
Decrease in Reserve - Balances Forward	(891,263)
Total Appropriations	<u>\$ 7,293,974</u>

This amendment is necessary for: (1) Sheriff carry forward for computer equipment, software, and fleet vehicles including equipment that will not be received in FY 2024; (2) Supervisor of Elections carry forward for a Records Retention project that will not be completed in FY 2024; (3) Office of Resilience carry forward to host the Southeast Florida Regional Climate Leadership Summit approved by the BCC on 8/20/2024; (4) County Cooperative Extension carry forward for Electronic Card Access and furniture for public meeting hall venues that will not be completed/received in FY 2024; (5) Facilities Development & Operations carry forward for cargo trucks that will not be received in FY 2024; (6) Parks and Recreation carry forward for a Trash Truck that will not be received in FY 2024; (7) Parks and Recreation to establish budget for the transfer of management of Seminole Palms Park back to the County from the Village of Royal Palm Beach beginning 01/01/2025, including two positions, utilities, maintenance, and revenue generated from use of multiple-purpose fields; (8) Parks and Recreation to establish budget for overnight Park Ranger detail (11 permanent/6 non-permanent positions) for "hot spots" to address repeated overnight issues such as camping, vandalism, mental health crises, and deviant behaviors due to HB 1365, effective 10/01/2024; (9) Public Safety carry forward for Animal Care & Control vehicles that will not be received in FY 2024; (10) Realign County's contribution for Florida Department of Juvenile Justice detention costs; (11) Update Estimate and FY 2025 Budget for Tax Collector based on Budget Request received on August 1, 2024; (12) Update FY 2025 Budget adjustment for Property Appraiser based on email received 7/2/2024; (13) Realign Disparity Study budget for contract approved by the BCC on 7/2/2024; (14) Establishing budget to provide a one-time contribution to 211 for a new facility based on Board direction at the January Budget Retreat; (15) Value Adjustment Board increase to align FY 2025 budget to expected FY 2024 actuals; (16) Engineering carry forward for vehicles and heavy equipment that will not be received in FY 2024; (17) Housing and Economic Development termination of Esports Play LLC Economic Development Incentive Agreement approved by the BCC on 08/20/2024.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2025 Tentative Budget**

<u>Housing Bond Program - Fund 1117</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Bond Proceeds	\$ 94,940,000
Bond Premium/Discount Revenue	(243,842)
Total Revenues	<u>\$ 94,696,158</u>
Appropriations:	
Reserves - New Projects	\$ 94,200,000
Issue Costs	496,158
Total Appropriations	<u>\$ 94,696,158</u>

This amendment is necessary to establish budget for the Housing Bond Program Fund approved by the BCC on 8/20/2024.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2025 Tentative Budget**

<u>County Library - Fund 1180</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Balance Brought Forward	\$ 400,000
Total Revenues	<u>\$ 400,000</u>
Appropriations:	
Machinery & Equipment	\$ 400,000
Total Appropriations	<u>\$ 400,000</u>

This amendment is necessary to carry forward funding for two bookmobiles that will not be received in FY 2024.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2025 Tentative Budget**

<u>County Transport Trust - Fund 1201</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Tr Fr General Fund Fd 0001	\$ 1,029,224
Total Revenues	<u>\$ 1,029,224</u>
Appropriations:	
Machinery & Equipment	\$ 1,032,224
Data Processing Equipment	(3,000)
Total Appropriations	<u>\$ 1,029,224</u>

This amendment is necessary to carry forward funding for vehicles and heavy equipment that will not be received in FY 2024.

**Board of County Commissioners
Palm Beach County, Florida
Transfer to FY 2025 Tentative Budget**

<u>Economic Development Incentives Fund - Fund 1545</u>	<u>Increase/ (Decrease)</u>
Revenues:	
	\$ -
Total Revenues	<u><u>\$ -</u></u>
Appropriations:	
Contributions-Non-Govts Agnces	\$ (11,331)
Tr To General Fund Fd 0001	11,331
Total Appropriations	<u><u>\$ -</u></u>

This transfer is necessary to recognize the termination of Esports Play LLC Economic Development Incentive Agreement R2020-0385 approved by the BCC on 08/20/2024.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2025 Tentative Budget**

<u>Fleet Management - Fund 5000</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Balance Brought Forward	\$ 14,682,191
Total Revenues	<u><u>\$ 14,682,191</u></u>
 Appropriations:	
Machinery & Equipment	\$ 14,682,191
Total Appropriations	<u><u>\$ 14,682,191</u></u>

This amendment is necessary to carry forward funding for vehicles/equipment that will not be received in FY 2024.

POSITION SUMMARY BY DEPARTMENT

Department	Adopted	FY 2024 Mid Year Adj			Final	Proposed FY 2025			Total
	FY 2024	Additions	Deletions	Transfers	FY 2024	Additions	Deletions	Transfers	FY 2025
<u>Board of County Commissioners</u>									
Community Services	209	0	0	0	209	0	0	0	209
County Administration	12	0	0	1	13	0	0	0	13
County Attorney	46	0	0	0	46	1	0	0	47
County Commission	28	0	0	0	28	0	0	0	28
County Cooperative Extension Service	31	0	0	0	31	0	0	0	31
Criminal Justice Commission	11	0	0	0	11	0	0	0	11
Engineering & Public Works	475	0	0	0	475	0	0	0	475
Environmental Resources Management	128	0	0	0	128	1	0	0	129
Facilities Development & Operations	340	0	0	0	340	11	0	0	351
Housing & Economic Development	59	5	0	0	64	1	0	0	65
Human Resources	35	0	0	1	36	1	0	0	37
Information Systems Services	213	0	0	0	213	0	0	0	213
Internal Auditor	9	0	0	0	9	1	0	0	10
Legislative Affairs	4	0	0	0	4	0	0	0	4
Medical Examiner	30	0	0	0	30	0	0	0	30
Office of Community Revitalization	7	0	0	0	7	0	0	0	7
Office of Diversity, Equity, & Inclusion	3	0	0	(3)	0	0	0	0	0
Office of Equal Business Opportunity	12	0	0	0	12	0	0	0	12
Office of Equal Opportunity	12	0	0	0	12	1	0	0	13
Office of Financial Mgmt & Budget	35	0	0	0	35	1	0	0	36
Office of Resilience	4	0	0	0	4	0	0	0	4
Palm Tran	652	0	(1)	0	651	2	0	0	653
Parks & Recreation	607	0	0	0	607	19	0	0	626
Public Affairs	48	0	0	1	49	0	0	0	49
Public Safety	273	2	(4)	0	271	4	0	0	275
Purchasing	48	0	0	0	48	3	0	0	51
PZ&B - Planning & Zoning	158	0	0	0	158	0	0	0	158
Risk Management	30	0	0	0	30	0	0	0	30
Youth Services	91	0	0	0	91	0	0	0	91
Total BCC General Ad Valorem Funded	3,610	7	(5)	0	3,612	46	0	0	3,658
<u>Other Departments and Agencies</u>									
Airports	174	0	0	0	174	3	0	0	177
PZ&B - Building Division	229	0	0	0	229	0	0	0	229
County Library	468	0	0	0	468	1	0	0	469
Fire-Rescue	1,828	27	0	0	1,855	27	0	0	1,882
Fleet Management	62	0	0	0	62	2	0	0	64
Tourist Development	5	0	0	0	5	0	0	0	5
Water Utilities	636	0	0	0	636	7	0	0	643
Commission on Ethics	6	0	0	0	6	0	0	0	6
Office of Inspector General	27	0	0	0	27	3	0	0	30
Total Other Departments and Agencies	3,435	27	0	0	3,462	43	0	0	3,505
Total BCC	7,045	34	(5)	0	7,074	89	0	0	7,163
<u>Constitutional Officers</u>									
Clerk & Comptroller	150	0	0	0	150	4	0	0	154
15th Judicial Circuit	42	0	0	0	42	0	0	0	42
Property Appraiser	233	0	0	0	233	0	(3)	0	230
Sheriff	4,464	25	0	0	4,489	16	0	0	4,505
Supervisor of Elections	83	0	0	0	83	1	0	0	84
Tax Collector	350	11	0	0	361	0	(3)	0	358
Total Constitutional Officers	5,322	36	0	0	5,358	21	(6)	0	5,373
Grand Total	12,367	70	(5)	0	12,432	110	(6)	0	12,536

BUDGET COMPARISON BY FUND - FY 2024 AND 2025

Board of County Commissioners

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

Tax Year 2024 Tentative Non-Exempt Valuation Countywide \$318,011,189,076

Fund	Fund Name	2024 Adopted				2025 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
0001	General Fund	4.5000	1,306,269,377	850,978,720	2,157,248,097	4.5000	1,431,050,351	935,218,489	2,366,268,840	2,373,562,814
	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	935,218,489	2,366,268,840	2,373,562,814
2085	94.94M Tax GO Bond 24, Work/Afford/House	0.0000	0	0	0	0.0227	7,223,794	(352,783)	6,871,011	
2525	28.7M GO 10 DS, Ref Part 25M Parks GO 03 & 05	0.0066	1,917,246	(13,996)	1,903,250	0.0059	1,877,550	24,450	1,902,000	
2532	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)	3,449,250	
	Voted Debt Service Ad Valorem Tax - Countywide	0.0188	5,461,247	(109,097)	5,352,150	0.0396	12,601,861	(379,600)	12,222,261	
	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	934,838,889	2,378,491,101	2,385,785,075
1001	HUD- Housing and Urban Development		0	577,586	577,586		0	607,150	607,150	
1003	Community Action Program		0	1,743,165	1,743,165		0	1,871,009	1,871,009	
1006	DOSS - Administration		0	17,093,992	17,093,992		0	14,889,030	14,889,030	
1009	Low Income Home Energy Assistance Program Fund		0	5,269,232	5,269,232		0	4,732,809	4,732,809	
1010	Ryan White Care Program		0	13,399,017	13,399,017		0	10,684,395	10,684,395	
1100	Affordable Housing Trust Fund (SHIP)		0	38,534,171	38,534,171		0	50,741,091	50,741,091	
1101	Housing & Community Devlpmt		0	12,791,704	12,791,704		0	11,942,833	11,942,833	
1103	Home Investmnt Partnership Act		0	17,049,110	17,049,110		0	18,027,264	18,027,264	
1109	Neighborhood Stabilization Program		0	9,200,668	9,200,668		0	4,778,500	4,778,500	
1112	Neighborhood Stabilization Program 2		0	5,862,379	5,862,379		0	6,939,351	6,939,351	
1113	Neighborhood Stabilization Program 3		0	2,503,976	2,503,976		0	2,857,663	2,857,663	
1114	Workforce Housing Trust Fund		0	11,304,788	11,304,788		0	10,397,896	10,397,896	
1116	Housing Initiative Fund		0	36,044,768	36,044,768		0	52,150,586	52,150,586	
1117	Housing Bond Program		0	0	0		0	0	0	94,696,158
1151	Law Enforcement Trust Fund		0	3,058,601	3,058,601		0	4,647,450	4,647,450	
1152	Sheriffs Grants		0	11,523,997	11,523,997		0	11,660,539	11,660,539	
1153	LETF - Federal Justice		0	2,218,963	2,218,963		0	2,743,432	2,743,432	
1154	LETF - Federal Treasury		0	195,339	195,339		0	1,763,494	1,763,494	
1200	Beautification Maintenance		0	1,990,157	1,990,157		0	2,131,286	2,131,286	
1201	County Transport Trust		0	61,336,434	61,336,434		0	63,982,365	63,982,365	65,011,589
1203	Red Light Camera Fund		0	25,853	25,853		0	28,168	28,168	
1220	Natural Areas Stwardshp Endwmnt		0	5,392,526	5,392,526		0	5,481,822	5,481,822	
1222	Ag Reserve Land Management		0	3,545,768	3,545,768		0	4,128,800	4,128,800	
1223	Environmental Enhance-Freshwtr		0	555,797	555,797		0	617,393	617,393	
1224	Environmental Enhance-Saltwtr		0	1,226,120	1,226,120		0	1,290,939	1,290,939	

BUDGET COMPARISON BY FUND - FY 2024 AND 2025

Board of County Commissioners

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

Tax Year 2024 Tentative Non-Exempt Valuation Countywide \$318,011,189,076

Fund	Fund Name	2024 Adopted			2025 Tentative					
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1225	Environmental Enhance-Nonspec		0	4,762,698	4,762,698	0	4,632,050	4,632,050		
1226	Natural Areas Fund		0	19,206,956	19,206,956	0	20,398,926	20,398,926		
1227	Pollution Recovery Trust Fund		0	651,876	651,876	0	415,235	415,235		
1229	FDEP Lake Worth Lagoon Ecosyst		0	1,353,907	1,353,907	0	848,701	848,701		
1230	Petroleum Storage Tank Program		0	805,434	805,434	0	0	0		
1231	Petrol Store Tank Compliance		0	663,337	663,337	0	0	0		
1232	Manatee Protection		0	10,391,476	10,391,476	0	3,296,748	3,296,748		
1261	Bond Waiver Program R89-1178		0	803,366	803,366	0	846,208	846,208		
1263	School Impact Fees Zone 1		0	27,089,742	27,089,742	0	28,096,430	28,096,430		
1321	Law Library		0	616,647	616,647	0	600,258	600,258		
1323	Criminal Justice Trust Fund		0	782,755	782,755	0	826,701	826,701		
1324	Local Requirements & Innovations Fund (F.S.29.004& 0082a2)		0	275,000	275,000	0	250,000	250,000		
1325	Legal Aid Programs Fund (F.S.29.008)		0	275,000	275,000	0	250,000	250,000		
1326	JAC Juvenile Programs Fund		0	275,000	275,000	0	250,000	250,000		
1327	Court Information Technology Fund (F.S. 28.2412e1)		0	6,721,069	6,721,069	0	7,232,836	7,232,836		
1340	Palm Tran Operations		0	139,039,913	139,039,913	0	197,051,715	197,051,715		
1341	Palm Tran Grants		0	62,608,017	62,608,017	0	106,857,176	106,857,176		
1343	Palm Tran Vehicle Replacements		0	3,600,000	3,600,000	0	3,600,000	3,600,000		
1384	Golf Course Operations		0	21,257,558	21,257,558	0	29,260,846	29,260,846		
1401	OCR Special Projects and Initiatives		0	1,737,651	1,737,651	0	1,864,295	1,864,295		
1402	Nuisance Abatement		0	6,658,395	6,658,395	0	7,176,260	7,176,260		
1420	ACC Mobile Spay/Neuter Prgm		0	952,422	952,422	0	1,266,917	1,266,917		
1423	Victims Of Crime Emergency Support Fund		0	718,065	718,065	0	695,804	695,804		
1425	EMS Award-Grant Program		0	88,875	88,875	0	86,132	86,132		
1426	Public Safety Grants		0	1,716,213	1,716,213	0	1,526,723	1,526,723		
1427	Emergency Management		0	146,000	146,000	0	141,361	141,361		
1428	Em Preparedness & Assistance		0	407,496	407,496	0	480,886	480,886		
1429	Regulation Of Towing Business		0	810,731	810,731	0	920,993	920,993		
1430	Vehicle For Hire Ordinance		0	861,572	861,572	0	964,475	964,475		
1432	Moving Ordinance		0	199,053	199,053	0	241,316	241,316		
1434	Emergency Communications Number "E-911" FS365.172		0	17,773,813	17,773,813	0	20,440,313	20,440,313		
1436	Justice Service Grant Fund		0	1,688,349	1,688,349	0	1,638,112	1,638,112		
1438	Urban Areas Security Initiative Grant		0	179,652	179,652	0	156,217	156,217		
1439	Radiological Emergency Preparedness-FPL		0	152,271	152,271	0	344,658	344,658		
1440	Highridge Activity Fund		0	52,119	52,119	0	50,140	50,140		
1450	TDC-Convention Center Oper		0	16,925,865	16,925,865	0	13,946,954	13,946,954		

BUDGET COMPARISON BY FUND - FY 2024 AND 2025

Board of County Commissioners

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

Tax Year 2024 Tentative Non-Exempt Valuation Countywide \$318,011,189,076

Fund	Fund Name	2024 Adopted			2025 Tentative					
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1451	TDC-Film Commission		0	3,811,055	3,811,055		0	4,491,987	4,491,987	
1452	TDC-Special Projects		0	5,336,681	5,336,681		0	6,346,968	6,346,968	
1453	TDC-4th Cent Local Option Tax		0	33,558,580	33,558,580		0	36,194,023	36,194,023	
1454	TDC-Tourism		0	34,968,303	34,968,303		0	36,222,577	36,222,577	
1455	TDC-Cultural Arts		0	17,391,221	17,391,221		0	18,517,372	18,517,372	
1456	TDC-Beaches		0	11,225,240	11,225,240		0	10,541,133	10,541,133	
1457	TDC-Sports Commission		0	8,427,397	8,427,397		0	8,979,032	8,979,032	
1458	TDC-1st Cent Tourist Local Option Tax		0	31,268,824	31,268,824		0	41,222,960	41,222,960	
1470	Drug Abuse Trust Fund		0	262,494	262,494		0	292,074	292,074	
1480	Driver Ed Trust FS318.121		0	2,417,145	2,417,145		0	2,523,663	2,523,663	
1482	Cooperative Extension Rev fund		0	473,866	473,866		0	500,021	500,021	
1483	PBC Office of Inspector General (IG)		0	3,911,482	3,911,482		0	4,406,921	4,406,921	
1490	Opioid Settlement Fund		0	0	0		0	5,830,736	5,830,736	
1491	Opioid Settlement Fund - Regional		0	0	0		0	31,153,509	31,153,509	
1500	Crime Prevention Fund		0	858,519	858,519		0	1,049,527	1,049,527	
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 & Consvr 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	
2074	27.8M NAV Tax 13 DS, Convention Center Hotel		0	678,469	678,469		0	0	0	
2076	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	
2077	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 Pub Imp Tax Rev Bond 15C DS, Prof Sports Fac Pr		0	6,147,380	6,147,380		0	6,145,208	6,145,208	
2080	51.05M NAV Pub Imp Rev Bond, 21A DS, SOE		0	3,790,675	3,790,675		0	3,791,175	3,791,175	
2081	34.55M NAV Pub Imp Rev Bond 23A DS, Prof Sports Fac Proj		0	2,150,000	2,150,000		0	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	

BUDGET COMPARISON BY FUND - FY 2024 AND 2025

Board of County Commissioners

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

Tax Year 2024 Tentative Non-Exempt Valuation Countywide \$318,011,189,076

Fund	Fund Name	2024 Adopted			2025 Tentative					
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
2083	47.315M NAV Pub Imp Rev Bonds, 23C, DS, Var Fac Proj		0	3,779,104	3,779,104	0	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	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	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	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	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	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	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	0	2,091,799	2,091,799	
2537	41.83M Tax NAV 2019A DS, Red 11 Conv Cntr Project		0	4,961,900	4,961,900	0	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	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	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	0	2,487,683	2,487,683	
3019	25.0M GO 03, Recreational & Cultural Facilities		0	252,547	252,547	0	0	658,088	658,088	
3020	25.0M GO 05, Recreational & Cultural Facilities		0	103,244	103,244	0	0	53,696	53,696	
3038	50.0M GO 06, Waterfront Access		0	2,578,927	2,578,927	0	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	0	
3074	27.8M NAV Tax 13 CP, Convention Center Hotel		0	220,439	220,439	0	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	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	0	
3079	56.645M NAV Pub Imp Rev Bonds, 15D CP, Prof Sports Fac Proj		0	708,687	708,687	0	0	0	0	
3080	51.05M NAV Pub Imp Rev Bonds, 21A, CP, SOE Bldg		0	36,325,470	36,325,470	0	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	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	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	0	59,762,978	59,762,978	
3500	Transportation Improvmt Fund		0	191,360,720	191,360,720	0	0	269,156,674	269,156,674	
3501	Road Impact Fee Zone 1		0	53,111,142	53,111,142	0	0	55,259,478	55,259,478	
3502	Road Impact Fee Zone 2		0	64,515,644	64,515,644	0	0	71,526,303	71,526,303	
3503	Road Impact Fee Zone 3		0	28,727,055	28,727,055	0	0	30,693,605	30,693,605	
3504	Road Impact Fee Zone 4		0	45,874,977	45,874,977	0	0	43,928,838	43,928,838	
3505	Road Impact Fee Zone 5		0	69,488,717	69,488,717	0	0	67,155,345	67,155,345	
3519	Northlake Blvd Agr W/Npbcd		0	463,235	463,235	0	0	513,193	513,193	
3523	Proportionate Share Trust Fund-Briger		0	23,307,751	23,307,751	0	0	23,740,705	23,740,705	
3531	Impact Fee Assistance Program - Roads Zone 1		0	1,198,668	1,198,668	0	0	1,558,821	1,558,821	
3532	Impact Fee Assistance Program - Roads Zone 2		0	1,798,442	1,798,442	0	0	2,335,878	2,335,878	
3533	Impact Fee Assistance Program - Roads Zone 3		0	322,492	322,492	0	0	456,982	456,982	
3534	Impact Fee Assistance Program - Roads Zone 4		0	780,603	780,603	0	0	1,244,130	1,244,130	

BUDGET COMPARISON BY FUND - FY 2024 AND 2025

Board of County Commissioners

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

Tax Year 2024 Tentative Non-Exempt Valuation Countywide \$318,011,189,076

Fund	Fund Name	2024 Adopted			2025 Tentative					
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
3535	Impact Fee Assistance Program - Roads Zone 5			888,540	888,540			1,309,159	1,309,159	
3541	Proportionate Share Fund - Zone 1			48,058	48,058			50,081	50,081	
3542	Proportionate Share Fund - Zone 2			700,498	700,498			744,531	744,531	
3543	Proportionate Share Fund - Zone 3			51,308,200	51,308,200			56,639,019	56,639,019	
3544	Proportionate Share Fund - Zone 4			2,260,791	2,260,791			2,404,437	2,404,437	
3545	Proportionate Share Fund - Zone 5			18,137,085	18,137,085			19,569,578	19,569,578	
3600	Park Improvement Fund			41,232,441	41,232,441			73,024,983	73,024,983	
3601	Park Impact Fees Z-1			6,080,287	6,080,287			7,860,699	7,860,699	
3602	Park Impact Fees Z-2			11,794,753	11,794,753			14,273,626	14,273,626	
3603	Park Impact Fees Z-3			10,263,027	10,263,027			9,502,286	9,502,286	
3604	Florida Boating Improvement Program			2,885,367	2,885,367			3,338,977	3,338,977	
3605	Golf Course Capital			9,246,222	9,246,222			11,415,432	11,415,432	
3621	Impact Fee Assistance Program - Parks Zone 1			89,445	89,445			120,429	120,429	
3622	Impact Fee Assistance Program - Parks Zone 2			208,577	208,577			321,808	321,808	
3623	Impact Fee Assistance Program - Parks Zone 3			125,132	125,132			180,680	180,680	
3650	Unit 11 Acquisition/Enhancemnt			897,843	897,843			962,444	962,444	
3651	South Lox Si Wetland Restorath			341,882	341,882			367,342	367,342	
3652	Beach Improvement			65,678,109	65,678,109			74,775,998	74,775,998	
3653	South Lake Worth Inlet			300,047	300,047			319,145	319,145	
3654	Environmental Resources Capital Projects			3,700,703	3,700,703			3,641,419	3,641,419	
3800	Pud Civic Site Cash Out			3,987,140	3,987,140			3,931,864	3,931,864	
3801	RR&I for 800 Mhz Sys			34,769,828	34,769,828			40,517,988	40,517,988	
3803	Law Enfc/Impact Fees Z2 Rd Patl			5,814,102	5,814,102			1,328,847	1,328,847	
3804	Public Building Impr Fund			139,798,184	139,798,184			186,655,061	186,655,061	
3805	Public Building Impact Fees			14,357,151	14,357,151			15,098,782	15,098,782	
3807	TDC- Bldg Renewal & Replacement			28,741,257	28,741,257			33,012,899	33,012,899	
3808	Fleet Capital Projects			0	0			1,885,000	1,885,000	
3815	Impact Fee Assistance Program - Public Building			256,664	256,664			383,000	383,000	
3900	Capital Outlay			46,492,378	46,492,378			88,192,680	88,192,680	
3901	Information Technology Capital Improvements			34,815,858	34,815,858			43,104,503	43,104,503	
3904	Building Capital Projects			78,713,084	78,713,084			84,084,239	84,084,239	
3905	E911 Carry Forward Capital			6,715,965	6,715,965			7,212,064	7,212,064	
3950	Local Government One-Cent Infrastructure Surtax			570,496,546	570,496,546			677,289,017	677,289,017	
4000	Wud Revenue			262,943,000	262,943,000			283,901,000	283,901,000	
4001	WUD Operation & Maintenance			231,424,631	231,424,631			241,581,000	241,581,000	
4010	Renewal & Replacement			1,000,000	1,000,000			1,000,000	1,000,000	

BUDGET COMPARISON BY FUND - FY 2024 AND 2025

Board of County Commissioners

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

Tax Year 2024 Tentative Non-Exempt Valuation Countywide \$318,011,189,076

Fund	Fund Name	2024 Adopted				2025 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
4011	Capital Improvements		0	407,092,712	407,092,712		0	451,604,872	451,604,872	
4012	Connection Charge Account		0	12,398,000	12,398,000		0	12,398,000	12,398,000	
4013	Special Assessment Prgm Wud		0	1,136,000	1,136,000		0	1,136,000	1,136,000	
4015	WUD FPL Reclaimed Water Renewal & Replacement		0	6,688,562	6,688,562		0	7,852,229	7,852,229	
4034	Debt Service Reserve Wud All		0	3,506,825	3,506,825		0	3,506,825	3,506,825	
4043	WUD FPL Debt Service Coverage Fund		0	1,741,135	1,741,135		0	2,218,060	2,218,060	
4044	GUA Debt Service		0	729,000	729,000		0	697,000	697,000	
4048	WUD 26.9M Water & Sewer Refunding Series 2015		0	916,000	916,000		0	911,000	911,000	
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	
4050	WUD 59M Water & Sewer Rev Ref 2020		0	6,538,000	6,538,000		0	6,536,000	6,536,000	
4100	Airport Operations		0	195,688,596	195,688,596		0	186,788,621	186,788,621	
4110	Airport Capital Projects		0	11,886,019	11,886,019		0	15,774,314	15,774,314	
4111	Airports Imp & Dev Fund		0	217,226,377	217,226,377		0	232,225,381	232,225,381	
4112	Airprt Passenger Facility Chgs		0	71,025,226	71,025,226		0	71,618,729	71,618,729	
4113	Noise Abatement & Mitigation		0	1,004,109	1,004,109		0	1,185,856	1,185,856	
4114	Airports Restricted Assets Fd		0	1,280,056	1,280,056		0	1,343,981	1,343,981	
4139	Debt Serv 57M PBIA Rev Ref Bonds 2016		0	5,238,375	5,238,375		0	5,238,375	5,238,375	
5000	Fleet Management		0	92,724,326	92,724,326		0	93,290,506	93,290,506	107,972,697
5010	Property & Casualty Insurance		0	34,524,083	34,524,083		0	38,798,148	38,798,148	
5011	Risk Management Fund		0	35,504,434	35,504,434		0	42,147,573	42,147,573	
5012	Employee Health Ins		0	97,925,970	97,925,970		0	105,466,153	105,466,153	
	Gross-Total Countywide Funds	4.5188	1,311,730,624	5,444,449,144	6,756,179,768	4.5396	1,443,652,212	6,164,997,636	7,608,649,848	7,726,351,395
	Less: Interfund Transfers		0	(724,528,005)	(724,528,005)		0	(842,182,152)	(842,182,152)	(843,222,707)
	Less: Interdepartmental Charges		0	(17,066,083)	(17,066,083)		0	(18,302,127)	(18,302,127)	
	Less: Internal Service Charges		0	(155,141,373)	(155,141,373)		0	(164,458,236)	(164,458,236)	
	Net-Total Countywide Funds	4.5188	1,311,730,624	4,547,713,683	5,859,444,307	4.5396	1,443,652,212	5,140,035,121	6,583,707,333	6,883,128,688

BUDGET COMPARISON BY FUND - FY 2024 AND 2025

Board of County Commissioners

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

Tax Year 2024 Tentative Non-Exempt Valuation Countywide \$318,011,189,076

Fund	Fund Name	2024 Adopted				2025 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1180	County Library	0.5491	84,191,978	16,293,732	100,485,710	0.5491	92,144,114	23,553,441	115,697,555	116,097,555
1300	Fire/Rescue MSTU	3.4581	408,080,983	227,219,949	635,300,932	3.4581	446,252,965	286,053,978	732,306,943	732,306,943
1301	Fire/Rescue Jupiter MSTU	1.7879	28,378,279	(1,105,358)	27,272,921	1.6488	28,481,248	(189,123)	28,292,125	28,292,125
1303	Aviation Battalion		0	8,560,098	8,560,098		0	9,447,832	9,447,832	9,447,832
1304	F/R Long-Term Disability Plan		0	7,842,473	7,842,473		0	7,531,119	7,531,119	7,531,119
1305	MSBU-Hydrant Rental Boca Raton		0	342,190	342,190		0	333,855	333,855	333,855
1306	MSBU-Hydrant Rental-Riviera Bch		0	63,486	63,486		0	71,949	71,949	71,949
1400	MSTD - Building		0	66,425,338	66,425,338		0	75,759,714	75,759,714	75,759,714
2531	11.8M GO 14 DS, Ref Part 22M Library GO 06	0.0108	1,655,934	(47,284)	1,608,650	0.0098	1,644,532	(31,332)	1,613,200	1,613,200
3511	Unicorp Impr Fund		0	15,588,277	15,588,277		0	16,717,640	16,717,640	16,717,640
3700	Fire Rescue Improvement		0	148,305,732	148,305,732		0	211,265,660	211,265,660	211,265,660
3704	Fire Rescue Impact Fees		0	9,330,924	9,330,924		0	10,970,476	10,970,476	10,970,476
3750	Library Improvement Fund		0	19,521,638	19,521,638		0	25,594,681	25,594,681	25,594,681
3751	Library Expansion Prgm		0	69,186,431	69,186,431		0	88,650,566	88,650,566	88,650,566
3752	Library Impact Fees		0	7,025,324	7,025,324		0	3,944,577	3,944,577	3,944,577
	Gross-Total Dependent Districts		522,307,174	594,552,950	1,116,860,124		568,522,859	759,675,033	1,328,197,892	1,328,597,892
	Less: Interfund Transfers			(87,592,283)	(87,592,283)			(128,360,287)	(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	498,414,453	1,020,721,627		568,522,859	621,867,687	1,190,390,546	1,190,790,546
	Net-Total Countywide Funds & Dependent Districts		1,834,037,798	5,046,128,136	6,880,165,934		2,012,175,071	5,761,922,808	7,774,097,879	7,891,158,871
	Gross-Total All Funds		1,834,037,798	6,039,002,094	7,873,039,892		2,012,175,071	6,924,672,669	8,936,847,740	9,054,949,287