

The background of the entire page is a tropical beach scene. The top portion shows lush green palm trees against a bright sky. The middle portion shows clear, shallow blue water. The bottom portion shows a sandy beach with white waves washing onto the shore. The text is overlaid on these different sections.

**PALM**

**BEACH**

**COUNTY**

**Fiscal Year 2015  
ANNUAL BUDGET**





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Palm Beach County  
Florida**

For the Fiscal Year Beginning

**October 1, 2013**

Executive Director

---

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Palm Beach County Board of County Commissioners, Florida for its annual budget for the fiscal year beginning October 1, 2013.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

---

## PRINCIPAL OFFICIALS OF PALM BEACH COUNTY

### Board of County Commissioners:



**Top row from left to right:** *Steven L. Abrams (District 4), Melissa McKinlay (District 6), Paulette Burdick (District 2), and Hal R. Valeche (District 1)*

**Bottom row from left to right:** *Priscilla A. Taylor (District 7), Shelley Vana (Mayor, District 3), and Mary Lou Berger (Vice Mayor, District 5)*

### Constitutional Officers:

*Sharon R. Bock,  
Clerk & Comptroller*

*Gary R. Nikolits,  
Property Appraiser*

*Ric L. Bradshaw,  
Sheriff*

*Susan Bucher,  
Supervisor of Elections*

*Anne M. Gannon,  
Tax Collector*

### Appointed Officials:

*Robert Weisman, County Administrator*

*Denise Nieman, County Attorney*

*Joseph Bergeron, Internal Auditor*

### Office of Financial Management and Budget:

*Elizabeth Bloeser, OFMB Director*

*John Wilson, Budget Director*

*Marianela Diaz, Assistant Budget Director*

## ACKNOWLEDGEMENTS

Special recognition is given to the following individuals for their efforts in coordinating and preparing the FY 2015 Budget.

### Office of Financial Management & Budget

Elizabeth Bloeser	OFMB Director
John Wilson	Budget Director
Marianela Diaz	Assistant Budget Director
Sherry Brown	County Debt Manager
Susan Neary	Budget Manager
Jeremy Baker	Grant Budget Analyst
Aaron Maharaj	Budget Analyst III
Lisa Pontius	Budget Analyst III
Valerie Alleyne	Budget Analyst II
Amy Karpf	Budget Analyst II
Alicia DeAbreu	Budget Analyst I
Deanna MacDonald	Special Projects Coordinator
Ann Wilson	Fiscal Specialist III
Kristi Norris	Senior Secretary

### Special thanks to:

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

**County Administrator, Deputy 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.



# *Mission Statement*

*To continually improve, in the most cost-effective manner, the services to our customers; protection of the overall public good, as guided by the Board of County Commissioners' policies; and to achieve a recognized high level of public satisfaction on both costs and quality of service.*

*We will focus continually on our customers' needs and expectations, recognize limitations in resources, explore creative and equitable revenue alternatives and respond capably and swiftly to changing priorities.*



## HOW TO USE THE BUDGET DOCUMENT

The purpose of this section is to provide the reader with a guide to the document's contents: the following describes each of its major sections.

### **County Administrator's Budget Message**

This section provides an overview of the entire budget and highlights how the County is responding to the needs of our community and the Board of County Commissioners' policy direction.

### **Introduction**

This section provides general information about the County, its budget philosophy and process, and other general information.

### **Budget Summary Information**

This section provides the reader with the basic overview of the budget. Included in this section are the budget assumptions, budget summary, staffing, revenue sources trends and forecasts, a description of the budget process, the budget calendar, and a tax millage rate summary.

### **Board Departments/Agencies**

This section of the County's budget presents departments/agencies reporting to the Board of County Commissioners and contains information about County activities and expenditures.

### **Constitutional Officers**

This section presents the budgets of the independently elected officials (other than the Board of County Commissioners), i.e., Clerk & Comptroller, Sheriff, Supervisor of Elections, Tax Collector, Property Appraiser, Judiciary, State Attorney, and Public Defender.

### **Capital Improvement Program**

This section highlights the County's capital improvement expenditures and provides an overview of the capital needs, as well as proposed financing sources.

### **Debt Service**

This section highlights the County's budgeted debt service expenditures and provides an overview of the projected debt service needs through FY 2019.

### **Appendices**

This section contains general reference including a glossary; financial policies (which form the foundation of the County's budget development and financial management processes); explanation of fund structure and governmental accounting; information about revenue sources and property taxes; and a summary of grant funding, showing incoming and outgoing grants.



**BUDGET MESSAGE**

County Administrator's Budget Message	1
---------------------------------------	---

**BUDGET DOCUMENT INTRODUCTION**

Information about Palm Beach County	11
Organization Chart	19
At A Glance	20
Demographics	22
Governmental Accounting	24
Financial Policies	27
Long-Term Goals & Policies	34
Budget Philosophy and Process	40
Budget Assumptions	43
Budget Issues	45
Budget Calendar	46
Organizational Changes	47

**BUDGET SUMMARY INFORMATION**

Budget Summary Total Comparison	49
Changes in Property (Ad Valorem) Taxes	50
Increase (Decrease) in Millage Over Rolled-Back Rate	51
Description of Revenues by Type	52
Budget Summary - Revenues	53
Description of Expenditures by Activity Type	54
Budget Summary - Expenditures	55
Summary Charts	56
Sources/Uses of Funds	57
Division of Receipts and Expenditures	58
Summary of Revenues by Source	59
Expenditures by Category	60
Appropriations Summary	61
Budgeted Reserves	62
Analysis of Revenue Sources	63
Forecast of Revenues & Expenditures	80
Major Funds	82
Changes in Fund Balance	86
Budget Comparison By Fund	96
Position Summary by Department	104
Employees Per 1,000 Population	106

**BOARD DEPARTMENTS & AGENCIES**

Understanding Department Budgets	107
County Commission	
County Commission	109
County Attorney	113
Internal Auditor	117

**BOARD DEPARTMENTS & AGENCIES (continued)**

County Administrator	
County Administration	121
Airports	125
Community Services	131
County Cooperative Extension	137
County Library	143
Department of Economic Sustainability	149
Engineering & Public Works	155
Environmental Resource Management	161
Facilities Development & Operations	167
Fire Rescue	173
Fleet Management	179
Human Resources	183
Information Systems Services	189
Legislative Affairs	195
Medical Examiner	201
Metropolitan Planning Organization	205
Office of Financial Management & Budget	209
Palm Tran	215
Parks & Recreation	219
Planning, Zoning & Building	225
Public Affairs	231
Public Safety	237
Purchasing	243
Risk Management	249
Tourist Development Council	255
Water Utilities	261
Youth Services	265
Non-Department Agencies	
Commission on Ethics	269
Criminal Justice Commission	273
Office of Community Revitalization	279
Office of Equal Opportunity	285
Office of Inspector General	291
Office of Small Business Assistance	295
Non-Department Operations	
General Government	301
Non-Departmental Specific Reserves	302
Redevelopment Agencies Operations	303
Drug Abuse Trust Fund	304
Pollution Recovery Trust Fund	305
Value Adjustment Board	306
Ag Reserve Management Fees	307
Other Non-Departmental Expenses	308
Driver Education Trust Fund	309
Domestic Violence Trust Fund	310
Other County Funded Programs	
Financially Assisted Agencies	313
Health Care District	314
Public Health Department	315
Other County Funded Programs	316

**CONSTITUTIONAL OFFICERS**

Clerk & Comptroller	317
Judicial	321
Property Appraiser	331
Sheriff	333
Supervisor of Elections	335
Tax Collector	337

**CAPITAL BUDGET**

Capital Improvement Program Overview	339
Capital Budget Revenues & Appropriations by Category	344
History Capital Projects by Type	346
FY 2015 Capital Budget Reserves	347
Capital Project Summary	349
Impact of Capital Projects on the Operating Budget	367
Estimated Operating Impact of Capital Projects	368

**DEBT SERVICE**

Debt Service Overview	369
Summary of Bond Issues & Installment Debt	370
Debt Service Summary by Function FY 2014	374
Future Debt Service Requirements	375
Debt Service Ratios	376
Debt Service Data	378
Debt Service by Fund	380

**APPENDICES**

Glossary	423
Acronyms	432

**INDEX**

Index	439
-------	-----



## Board of County Commissioners

Shelley Vana, Mayor  
Mary Lou Berger, Vice Mayor  
Hal R. Valeche  
Paulette Burdick  
Steven L. Abrams  
Melissa McKinlay  
Priscilla A. Taylor



## County Administrator

Robert Weisman

*Office of Financial Management & Budget, 301 North Olive Avenue, West Palm Beach, FL 33401  
(561) 355-2580 Fax: (561) 355-2109*

---

December 1, 2014

The Honorable Shelley Vana, Mayor and  
Members of the Board of County Commissioners

## RE: Adopted Budget – FY 2015

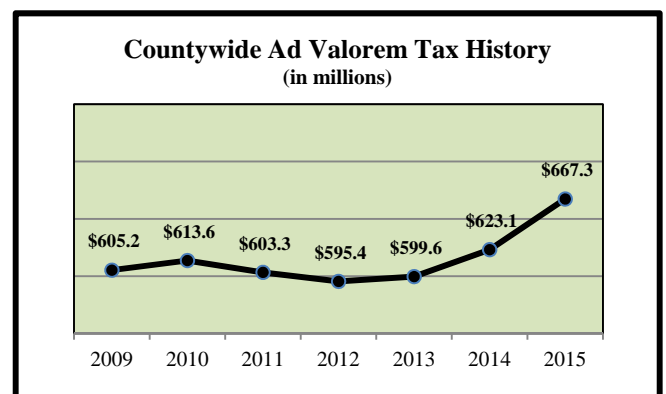
On behalf of the County Departments and Constitutional Officers, I am pleased to present the FY 2015 adopted budget. The budget is balanced at the countywide rate of 4.7815 mills, which is the same as FY 2014. This rate is 6.07% above the roll back rate and will generate \$667.3 million in taxes, \$44.2 million more than last year but still \$21.3 million less than FY 2007.

The most significant impact on the FY 2015 General Fund budget was the Sheriff's budget request, which was a net ad valorem increase of \$28.3 million. A few of the other major impacts on the FY 2015 budget include:

- Palm Tran Connection Service
- 3% pay increase for general employees
- Decrease in beginning balances brought forward

A list and explanation of impacts on ad valorem requirements can be found on pages 4 -5.

General Fund Undesignated reserves for FY 2015 are 7.6% of the total fund budget. This is slightly below the County's preferred policy level of 8%. 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 a select few in the country, maintains AAA ratings from all three rating agencies.



Shelley Vana, Mayor and  
 Members of the Board of County Commissioners  
**Adopted Budget - Fiscal Year 2015**  
**December 1, 2014**

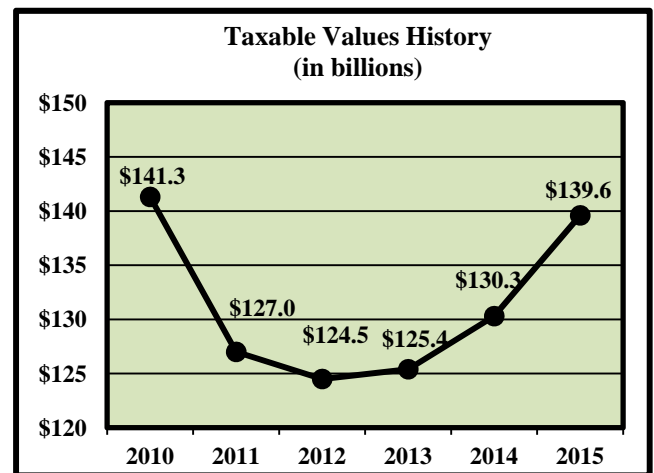
**Budget, Millage, and Taxes:**

The FY 2015 adopted budget totals \$4 billion. The net budget, which excludes internal service charges, interdepartmental charges, and interfund transfers, is \$3.3 billion, which is the same as the FY 2014 net budget. Taxes, excluding voted debt, in comparison to roll-back and the prior year are summarized in the following table.

<b>Taxing District</b>	<b>FY 2014</b>		<b>FY 2015 Rollback</b>		<b>FY 2015 Adopted</b>	
	<b>Millage</b>	<b>Amount</b>	<b>Millage</b>	<b>Amount</b>	<b>Millage</b>	<b>Amount</b>
Countywide	4.7815	\$623,107,031	4.5080	\$629,176,132	4.7815	\$667,348,198
Library	0.5491	38,715,969	0.5171	39,130,596	0.5491	41,552,138
Fire Rescue						
Main MSTU	3.4581	183,001,456	3.2515	184,889,230	3.4581	196,637,074
Jupiter MSTU	2.0787	15,642,600	1.9643	15,884,041	2.1748	17,586,220
<b>Aggregate</b>	<b>6.6029</b>	<b>\$860,467,056</b>	<b>6.2878</b>	<b>\$877,580,675</b>	<b>6.6141</b>	<b>\$923,123,630</b>

**Property Values:**

Following the impacts of the recession over the past 4 to 5 years, we are now seeing a rebound in taxable property values. Last year's values increased 4%. The taxable value as of January 1, 2014 (used in calculating millage rates for FY 2015) is \$139.6 billion, an increase of \$9.3 billion, or 7.1% over last year's valuation, including new construction of \$1.5 billion and the revaluation of existing property. All property values and rollback calculations are based on the preliminary tax roll submitted by the Property Appraiser on July 1. The current values are still far below the peak of \$169.8 billion, but are projected to increase 5%-7% for the next few years.





**Budget Preparation Guidelines:**

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. The budget development process begins early each year. Instructions for the budget were set forth in the Budget Instruction Manual (BIM) which was distributed to County departments in February 2014. Departments were directed to submit their budget with service levels status quo.

One key element of the budget development process was the identification of budget strategies that achieved budget reductions with no impact on services to the residents. Administration reviewed these strategies that included relevant information about the effect(s) reduced funding or elimination of program(s) would have on a department's ability to achieve their goals and objectives. These strategies were the basis on which this year's funding decisions were made. Departments were encouraged to give special consideration to:

- Programs that could be reduced, combined, or eliminated;
- Positions vacant for an extended period of time;
- Line-item analysis to maximize efficiency; and
- Procedural improvements that maximized efficiency of operations.

Requests for new funding in the capital budgets were carefully reviewed and prioritized by the 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 Board during budget workshops held on June 10 and July 22, 2014. 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 Board voted to advertise the millage rate of 4.7815 on Truth in Millage (TRIM) notifications. This is the same rate as the prior fiscal year. During the two September public hearings, the Board maintained and adopted the initially advertised rate.

Shelley Vana, Mayor and  
 Members of the Board of County Commissioners  
**Adopted Budget - Fiscal Year 2015**  
**December 1, 2014**

**Major Changes in Countywide Tax Equivalent Funding: 2015 Compared to 2014**

The following table provides a summary of changes in funding levels in FY 2015, followed by discussion of the major factors affecting those changes.

<b>Budget Factor</b>	<b>Impact on Ad Valorem Requirements (in millions of dollars)</b>	
	<b>Increase</b>	<b>Decrease</b>
Increase in Ad Valorem Taxes		44.2
Increase in Tax-Equivalent Revenue		24.3
Decrease in Beginning Balances Brought Forward	13.3	
Appropriations:		
Increase in Capital Projects	11.3	
Increase in Board Departments and Agencies	15.8	
Increase in Non-Departmental Operations	.3	
Decrease in Debt Service		3.7
Increase in Sheriff	28.3	
Increase in Other Constitutional Officers	3.4	
Decrease in Reserves		.2

**Ad Valorem Taxes:** The millage rate of 4.7815, which is 6.07% above the roll back rate of 4.5080, will generate \$44.2 million more ad valorem taxes than last year.

**Increase in Net Tax-Equivalent Revenue:** The increase is mostly attributable to the increase in major revenues. More detailed information, regarding major revenues, can be found on page 5 of this message.

**Decrease in Beginning Balance Brought Forward (BBF):** The General Fund budgeted BBF is \$147.7 million, down \$13.3 million or 8.3%, compared to FY 2014.

**Capital Projects:** The FY 2015 budget includes \$11.9 million in new countywide ad valorem equivalent funding. This reflects a \$5.1 million increase in net ad valorem support compared to FY 2014. Including the \$ 6.2 million funding for Sheriff Mobile Data, the total increase is \$11.3 million.

**Board Departments and Agencies:** The main reason for the increase is the additional funding for Palm Tran Connection and the 3% employee pay increase effective October 1, 2014. An additional significant impact is the transfer of approximately \$1 million in Financially Assisted Agency (FAA) funding from non-departmental operations to the Youth Services Department.

**Non-Departmental Operations:** The increase is primarily attributable to funding requirements for Community Redevelopment Agencies, offset by transfer of FAA funding to the Youth Services Department.



Shelley Vana, Mayor and  
 Members of the Board of County Commissioners  
**Adopted Budget - Fiscal Year 2015**  
**December 1, 2014**

**Debt Service:** While the budget includes an additional \$3.8 million for Palm Tran Fleet, overall funding requirements are down primarily due to use of remaining Mecca property proceeds to offset debt service obligations.

**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 \$28.3 million net increase includes \$2.5 million for equipment costs carried forward from the previous fiscal year and reduction in projected excess fee revenues.

**Other Constitutional Officers/Judicial:** Included in this category are the following offices:

- The **Property Appraiser’s** net budget is \$19.3 million. Of this, \$17.7 million is the General Fund portion, which is \$.6 million over the prior year.
- The **Supervisor of Elections’** operating budget is \$9.2 million, which is the same level as FY 2014.
- The **Tax Collector’s** budget is based on proposed taxes and fees determined by statute. The General Fund portion, net of Commission Refunds, is estimated to be \$4.4 million.
- The **Clerk and Comptroller’s** budget for BCC supported costs is \$13 million, or a 3.3% budget increase over FY 2014. The Clerk’s budget does not include a COLA increase for FY 2015.
- **Judicial** has four components – Court Administration, Public Defender, State Attorney, and Court Related Information Technology (IT). Including a reduction in balance brought forward of \$550,000, the General Fund contribution increased approximately \$750,000.

**Decrease in Reserves:** Undesignated reserves for the General Fund were decreased slightly to \$85 million.

**Major Revenues:**

The below chart reflects a summary of the major General Fund revenues sources.

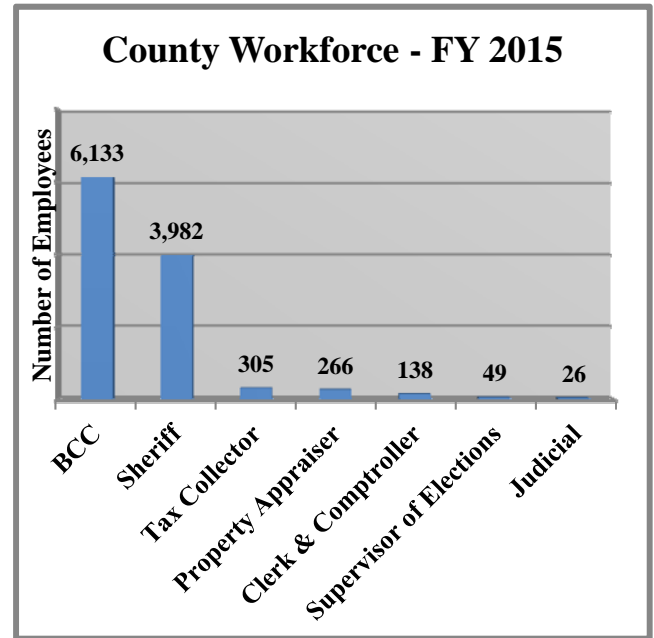
<b>Revenue Category</b>	<b>FY 2014 Budget</b>	<b>FY 2015 Budget</b>
Communications Services Tax	\$25,856,000	\$26,700,000
Half Cent Sales Tax	77,500,000	84,400,000
State Revenue Sharing	26,200,000	28,100,000
Electric Franchise Fees	31,815,000	35,300,000
Utility Taxes	34,001,000	40,930,000
<b>Total</b>	<b>\$195,372,000</b>	<b>\$215,430,000</b>

Actual FY 2014 collections for major revenues exceeded budget estimates by approximately 5%. FY 2015 revenue is projected to increase an additional 5% over the FY 2014 collections.

Shelley Vana, Mayor and  
Members of the Board of County Commissioners  
**Adopted Budget - Fiscal Year 2015**  
**December 1, 2014**

**Size of the Workforce:**

The FY 2015 budget provides for 10,899 positions, of which 6,133 are funded in departments controlled by the Board of County Commissioners. The budget includes the addition of 98 new positions. The new positions are primarily in Palm Tran (30), Parks (12), Youth Services (16), and PZB (17). Since FY 2008, County departments added 502 positions, primarily for fire rescue mergers, Glades Utility Authority, Inspector General, Ethic Commissions, and grant funded programs and eliminated 1,363 positions from other County programs. This included the elimination of 250 positions from the Head Start Program in FY 2014. During this same period, the number of positions for the constitutional officers and judicial increased from 4,570 to 4,766, an increase of 196, primarily for Sheriff related municipal mergers.



A detailed position summary by department can be found in the Budget Summary Information section on pages 104 and 105.

Shelley Vana, Mayor and  
Members of the Board of County Commissioners  
**Adopted Budget - Fiscal Year 2015**  
**December 1, 2014**

**Capital Projects:** The FY 2015 Capital Improvement Program, including interfund transfers and debt service, totals \$1.23 billion. Of this, \$963.06 million is funding carried over from previous years and approximately \$266.29 million is new funding. New funding is primarily for the enterprise departments (Airports and Water Utilities), the Road Program and Environmental Resources Management. The revenue sources of this new funding include the following:

Ad Valorem Taxes	\$ 18,325,312
Enterprise Revenues	128,407,262
Interest & Other Revenue	38,396,845
Impact Fees	17,299,345
Gasoline Taxes	6,705,778
Tourist Development Taxes	2,772,981
Assessments	1,360,000
Grants	<u>53,024,546</u>
Total	\$266,292,069

A detailed list of newly funded projects can be found in the Capital Improvement Document. The following is a link to this document:

<http://pbcgov.com/ofmb/budget/capital/2015/>

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 Capital Improvement Program (CIP) document.

Criteria for capital project prioritization are established in the Capital Improvement Element of the Comprehensive Plan (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 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 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.



Shelley Vana, Mayor and  
Members of the Board of County Commissioners  
**Adopted Budget - Fiscal Year 2015**  
**December 1, 2014**

**Issues/Priorities:**

***Criminal Justice and Fire Rescue Issues:*** Criminal Justice and Fire Rescue services continue to be a driving force on the County budget and a priority of the BCC. The FY 2015 Sheriff and Fire Rescue requested budgets were fully funded by the Board. The Sheriff and Fire Rescue Main MSTU FY 2015 adopted appropriation budgets (net of reserves) are \$531 million and \$272 million, respectively.

***Homelessness:*** The County's "Ten-Year Plan to End Homelessness" outlines the various strategies and timelines to target homelessness and the lack of affordable housing in the County. The Homeless Advisory Board is responsible for overseeing the implementation of the Ten-Year Plan. The Homeless Continuum of Care, for which the Division of Human Services is the lead, adopted a new assessment tool that allows for service prioritization based on vulnerability. Prioritizing services to those most in need, provides the opportunity to examine our homeless service delivery system. It will provide data in the coming year regarding system gaps. It provides objective, evidence-informed insight into which individuals/families should be served in which order based upon presenting needs, not the order of arrival.

The Continuum is well-positioned to use its Homeless Management Information System information in a more thorough and strategic manner, as the County assumes the role of HMIS Lead – a joint effort between Information Services Support and Human Services. Additionally, the Continuum is moving towards better standardization of expectations across program areas. The Continuum has been investing in professionalizing service delivery to ensure that practices day-to-day of homeless service providers are aligned with the most effective approaches.

During the second year of operation, the Homeless Resource Center (the Senator Philip D. Lewis Center) served 747 homeless children in 510 families, and 1,987 single adults. The Center's operating budget is comprised of primarily Ad Valorem funds coupled with federal CDBG and ESG dollars, grants and donations. The Homeless Coalition of Palm Beach County, under an Agreement with the County, continues to fundraise in support of housing placement for those served through the Lewis Center, beyond government resources. An estimated 2,800 hours of volunteer time was donated by 615 volunteers in support of the operation and mission of the Lewis Center. Approximately 32,452 items valued at \$279,429 were donated by the public in the past year to benefit the Lewis Center. Total FY 2015 funding for this effort is \$4.63 million.

***Palm Tran:*** General Fund support for Palm Tran is up \$8.9 million compared to FY 2014, primarily due to Connection Services, pay increases, and pension changes. Based on the new contracts and debt service for fleet, Connection Services reflect \$6.1 million of the increase. Based on ridership projections, Connection contract costs are projected to increase approximately \$1 million annually.

The Palm Tran Pension is a defined benefit plan that for years had been funded by a contribution rate provided for in the collective bargaining agreement. For the past several years, this rate has been inadequate to cover the cost of the benefits. The County and the Union reached an agreement in the Spring of 2014. Terms of the agreement allow the BCC to determine the level of the benefits, which previously had been the responsibility of the Pension Board of Trustees. In return, the County will contribute the amount determined by the actuary each year to prevent the underfunding from occurring in the future. The full actuary amount is included in the FY 2015 budget, which is approximately \$1.1 million over the FY 2014 budget.

Shelley Vana, Mayor and  
Members of the Board of County Commissioners  
**Adopted Budget - Fiscal Year 2015**  
**December 1, 2014**

***Economic Development:*** Palm Beach County Department of Economic Sustainability priorities are established by the Board of County Commissioners and are driven by the specific economic needs of the County including job creation, the continued preservation of affordable housing and infrastructure improvements. Palm Beach County serves as a financial resource for businesses, community redevelopment, and housing initiatives through Federal, State and County assistance programs including loans, grants, and tax exemptions leveraged by private capital investments. The County's business programs have supported growth in key targeted industry clusters within Palm Beach County including: Aerospace & Aviation; Business & Financial Services; Corporate Headquarters; IT & Telecommunications; Manufacturing; Transportation & Logistics; and, Healthcare & Life Sciences as demonstrated by the County's significant investments in Scripps and Max Planck research institutes.

***Youth Services:*** For FY 2015, the County created a new Youth Services Department. The Department's mission is to administer programs and initiatives of the Board of County Commissioners to ensure the healthy growth, development, education, and transition of children and youth to young adulthood and the workforce. This new program is necessary to expand and enhance effectiveness of programs for children and youth from ages 6 and above. The program expansion is linked to the Children's Services Council assumption of the local match for the Head Start program. The new Department also includes the consolidation of various youth-related services previously administered by other County Departments (i.e., Highridge Family Center, Youth Services Bureau, Youth Violence/Diversion Program, Summer Camp Scholarships and Food Program, Youth Empowerment Center Oversight).

**For the Future:**

The current year closes out the financial impacts of the recession on County government finances. 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 had one of the highest wage-growth rates in the nation last year and Palm Beach County is No. 1 in the state for highest average pay. The County's taxable value increased 7.1% for FY 2015 and we expect to see 5%-7% increase for the next few years. Each 1% increase in taxable property values generates \$6.7 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 now exceeds \$531 million. Balancing next year's budget, without impacting BCC Departments or others programs, will likely hinge on his budget request.
- After five years of no pay increase, the budget includes a 3% pay increase, for the second year in a row, for general County employees. With the improvement of the economy, it is anticipated there will be pressure to provide additional raises in future years.
- FY 2016 will see a reduction in debt service due to the drop off of the Criminal Justice Facility and other bond issues. However, the FY 2015 budget includes a \$13.9 million offset in debt service expenses from the use of remaining Mecca Land proceeds which will reduce the overall FY 2016 benefit.

Shelley Vana, Mayor and  
Members of the Board of County Commissioners  
**Adopted Budget - Fiscal Year 2015**  
**December 1, 2014**

**Conclusion:**

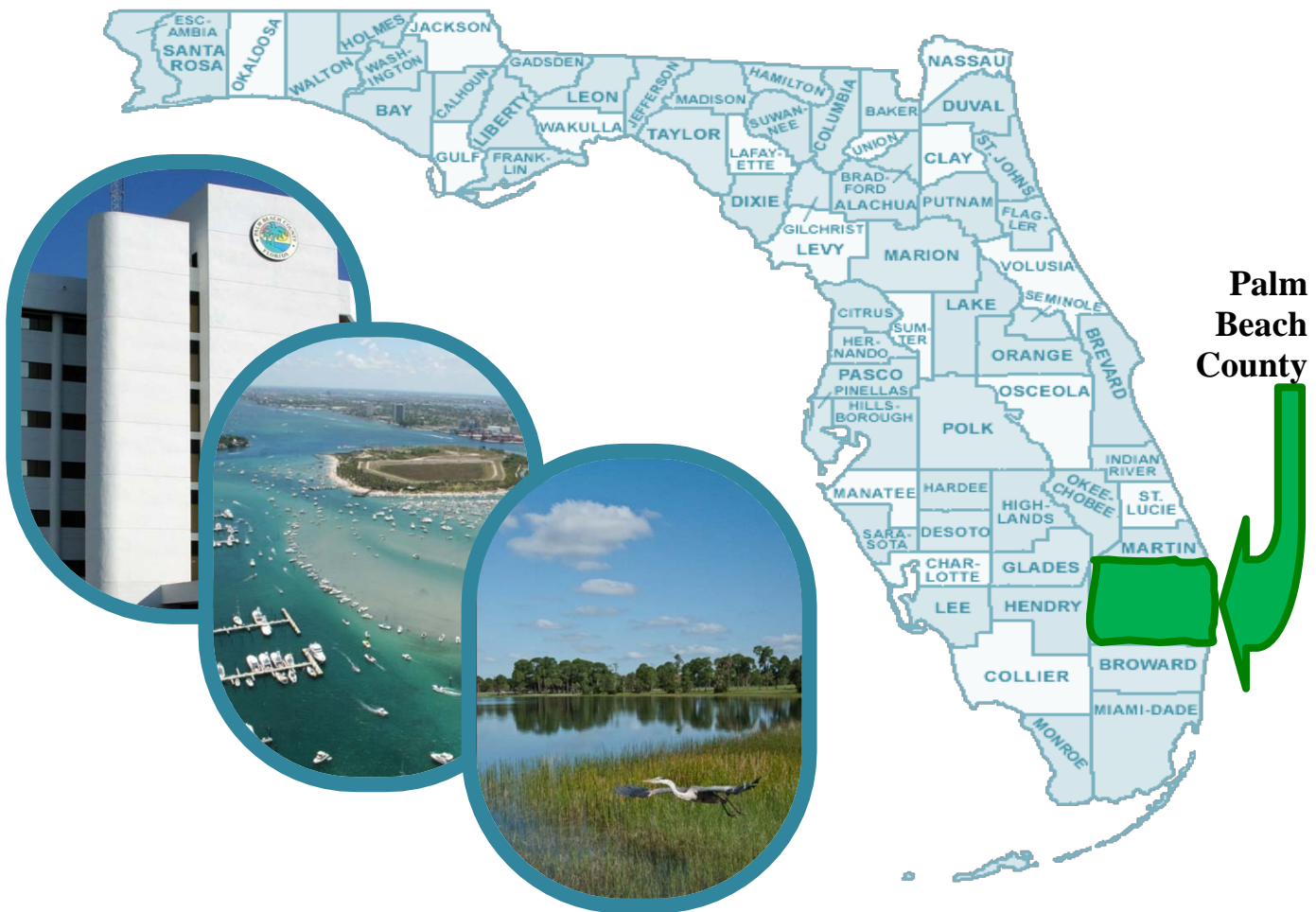
This budget achieves the Board's directive of maintaining service levels with no increase in the millage rate. This was done even with additional funding for Palm Tran Connection and continued increased funding support of the Sheriff.

Budget preparation is truly a team effort. 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,



Robert Weisman  
County Administrator



**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 45 miles of shoreline. It is located just 50 miles north of Fort Lauderdale, 70 miles north of Miami and 150 miles south of Orlando. The County's 2,385 square miles include 1,977 square miles of land and 408 square miles of surface water<sup>1</sup>, 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 Lakes.

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 75 degrees with an average of 82 degrees in the summer and 67 degrees in the winter. The wet season extends from June through October, with an average annual rainfall of 62 inches.

There are 38 municipalities within the County encompassing a total of 342 square miles, or approximately 17% of the County's area. As of FY 2015, an estimated 56% of the County's population resides within the municipalities. The change in population since the FY 2014 reporting reflects an increase in municipal growth of 10,780 and a concurrent increase of approximately 3,806 in the unincorporated area.

1. <http://www.bibr.ufl.edu>



West Palm Beach experienced an increase in population growth and remains the largest city both in size and population with approximately 104,630 residents within 57.79 square miles. Cloud Lake is the smallest with approximately 133 people living within 0.06 square miles. In addition, thirteen municipalities are less than one square mile each.

Population estimates for each of the 38 municipalities, as well as, the mailing addresses for each Town/City Hall can be found at the following link:- <http://www.leagueofcities.com/membership/membershipdirectory.htm>

## 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<sup>2</sup>. The County's FY 2015 population is estimated to be 1,360,238, a 1.1% increase from FY 2014<sup>3</sup>.

## 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, 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 Board 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 County Commission 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;

2. Palm Beach County Business Development Board

3. <http://www.bebr.ufl.edu>

- 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 Board 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 Board-approved programs and manages the day-to-day operations of County government. With Commission 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
- Community Services
- County Cooperative Extension Services
- County Library
- Engineering & Public Works
- Environmental Resources Management
- Fire-Rescue
- Department of Economic Sustainability
- Medical Examiner
- Palm Tran
- Parks & Recreation
- Planning, Zoning & Building
- Public Safety
- Tourist Development
- Water Utilities
- Youth Services

#### Central Services Departments include

- County Administration
- County Attorney
- Facilities Development & Operations
- Financial Management & Budget
- Human Resources
- Information Systems Services
- Internal Audit
- Legislative Affairs
- Public Affairs
- Purchasing
- Risk Management

In addition to the County Administrator, the Board of County Commissioners 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 County Commission to meet special needs and to help solve challenging issues facing County government.

Constitutional Officers and Judiciary are County Officials other than the County Commissioners, who are elected for four-year terms by the voters in general elections. The officers include the Clerk 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 County Commission 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 Board of County Commissioners.

## Economic Trends

Palm Beach County is Florida's largest county in area and third in population. Growth predominantly from immigration, has historically been a major influencing factor in the County. Population has increased approximately 1.02% annually from 1990 to 2014 but is estimated to decrease through FY 2015.

Current economic indicators for Palm Beach County point to an economy which is increasingly healthy over the past several years. Significant investment 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*<sup>4</sup> - Palm Beach County government is making a concentrated and continuing effort to increase the number of visitors to the County each year, which is expected to generate a 6% increase in revenues in FY 2015. There were an estimated 73,900 people employed in jobs related to the tourism industry at the end of the 2014 fiscal year, with an estimated economic impact from visitors of \$7.0 billion annually to the County's economy. During FY 2014 PBC had an exceptional year for tourism. Bed tax revenues increased 11% from the previous year.

*Construction*<sup>5</sup> - During FY 2014, the total number of permits increased by 6% as compared to FY 2013. Building Permit revenues increased by 6.5% to \$15.9 million as compared to \$15 million in FY 2013. In residential construction, there were 370 multi-family and 1,185 single-family unit starts, as compared to 585 multi-family and 1,131 single-family unit starts in FY 2013. The total value was \$524.6 million in FY 2014, as compared to \$544.7 million during FY 2013. However, total value of all construction permitted increased from \$954 million in FY 2013 to \$1.08 billion in FY 2014. Overall, permitting activity in both residential and commercial continues to increase, although more gradually than the increases experienced in FY 2013 over FY 2012.

*Agriculture*<sup>6</sup> - Palm Beach County's agricultural acreage has remained stable for the last six years. Palm Beach County still leads the state of Florida, and all counties east of the Mississippi River, in agricultural proceeds. Palm Beach County leads the nation in the production of sugarcane, bell peppers, and fresh sweet corn. It leads the state in the production of rice, lettuce, radishes, Chinese vegetables, specialty leaf produce, and celery.

The 456,001 acres dedicated to agriculture, represent 36% of the total land mass in the county. Palm Beach County is third in the state in nursery production with estimated sales at \$162 million, and leads the state in agricultural wages and salary with over \$348 million. The industry currently uses bagasse, a sugarcane by-product, in conjunction with other waste wood products as the fuel source for the largest agriculturally based biomass co-generation plant in the United States for electricity generation. Several crops are currently grown as potential sources for ethanol production.

Equestrian acreage in Palm Beach County continues to expand, currently ranking as the 2nd largest equine county in the state, following Marion County.

4. 2012 Economic Impact Study conducted by Tourism Economics and Bureau of Labor Market Statistics

5. Electronic Planning, Zoning and Building (ePZB) permitting system

6. Palm Beach County, Cooperative Extension Service



**Manufacturing** - Primarily electronics and other high tech products, manufacturing plays an important role in the County's local economy. The arrival of the Scripps Research Institute continues to provide a boost to the area's technology industry.

**Bio Science** – Scripps Research Institute and Max Planck Florida Institute are anchors to an eight million square foot Bioscience Cluster in Northern Palm Beach County. A “cluster” of related biotechnology businesses will form a hub to strengthen the County’s position as leader in this industry. Smaller bio-related companies have either expanded or moved to the County such as Ocean Ridge Biosciences LLC and Sancilio & Company Inc.

## Unemployment Rate

The County's average annual wage of \$52,520 is well above the national average and the highest in the State of Florida. The County's labor force employed is estimated to be 628,733 which is a positive indicator of the decrease in the unemployment rate from 7.4% in September 2013 to 6.0% in September of 2014<sup>7</sup>. Additionally, the rate in Palm Beach County is only slightly higher than national rate and lower than the state rate, which is another indicator of improving labor trends.

## 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, and senior citizens. The November 6th, 2012 Elections passed additional groups receiving exemptions. These were a surviving spouse of a veteran or first responder and low-income seniors who maintained long term residency on property.

The Board of County Commissioners 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 2015 Countywide rate is 4.7815 mills.

7. Florida Research and Economic Information Database Application



**COUNTYWIDE TAXING DISTRICTS**

**The School District of PBC**

3300 Forest Hill Boulevard  
West Palm Beach, FL 33406  
Telephone: (561) 434-8000

**Children’s Services Council**

2300 High Ridge Road  
Boynton Beach, FL 33426  
Telephone: (561) 740-7000

**South Florida Water Management District**

**South Florida Water Management Basin**

**Everglades Construction**

3301 Gun Club Road  
West Palm Beach, FL 33406  
Telephone: (561) 686-8800

**Health Care District**

2601 10th Avenue North, Suite 100  
Palm Springs, FL 33461  
Telephone: (561) 659-1270

**Florida Inland Navigation District**

1314 Marcinski Road  
Jupiter, FL 33477  
Telephone: (561) 627-3386

**NON-COUNTYWIDE TAXING DISTRICTS**

**Greater Boca Raton Beach & Park District**

300 South Military Trail  
Boca Raton, FL 33486  
Telephone: (561) 417-4599

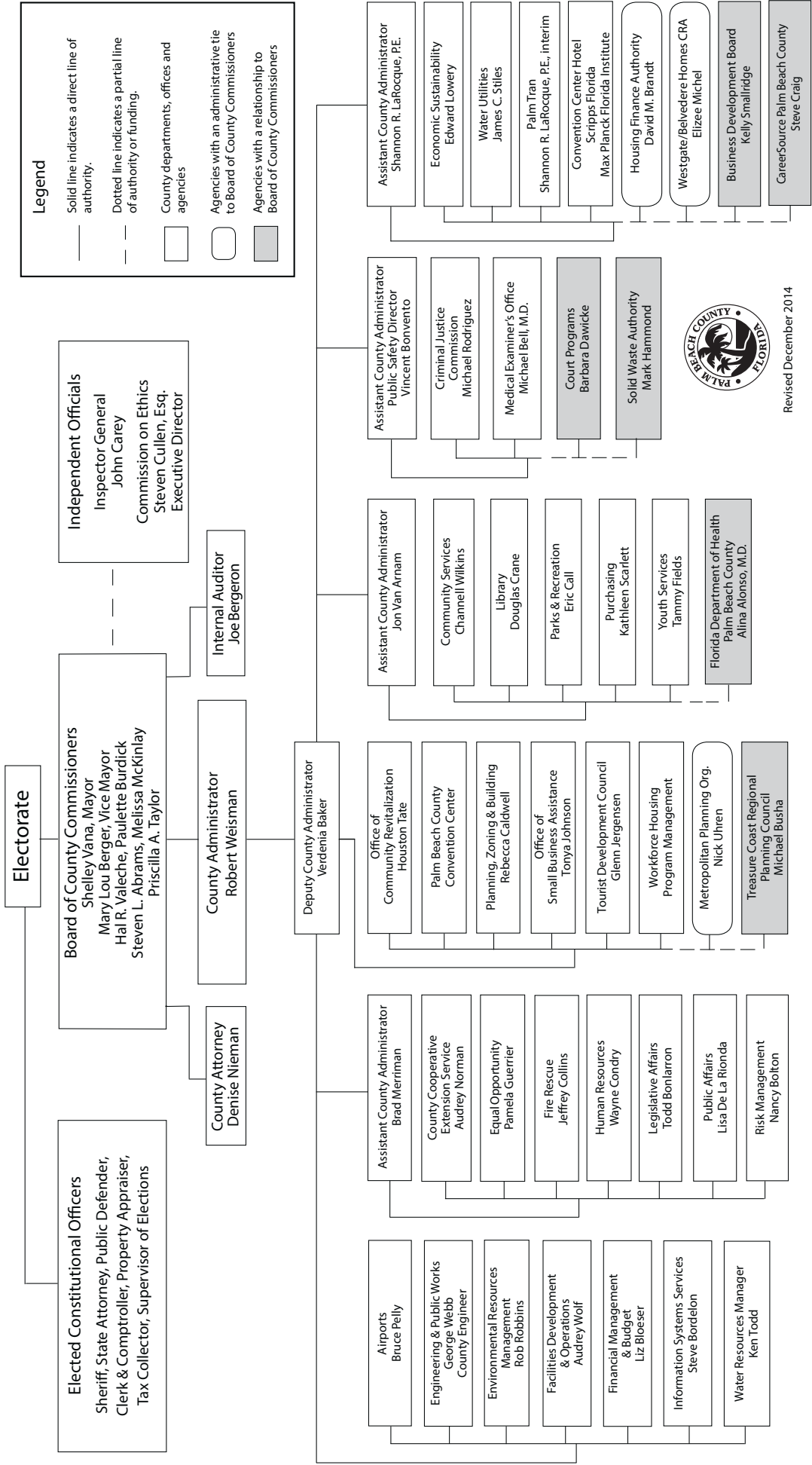
**Port of Palm Beach District**

1 East 11th Street, Suite 600  
Riviera Beach, FL 33404  
Telephone: (561) 383-4100

**Jupiter Inlet District**

400 N. Delaware Boulevard  
Jupiter, FL 33458  
Telephone: (561) 746-2223

# Palm Beach County Board of County Commissioners Organizational Structure



**Date Established**  
**Form of Government**  
**Area** (Including water)  
**Total Adopted Fiscal Year 2015 Budget**

**July 1, 1909**  
**Commission-County Administrator**  
**2385 square miles**  
**\$3.969 Billion**

**County Demographics**

Population*	1,360,238
Median Age	44
Median Household Income**	\$51,804
Average Household Size	2.55

\* Source: <http://www.pbcgov.com/pzb/Planning/population/countyprofile.pdf>  
 \*\* Source: <http://www.census.gov/acs/www/> (3 year estimate)

**Sheriff's Office**

Law Enforcement Officers	1,510
Corrections Officers	689
Civilian Staff	1,783



**Palm Beach County Sheriff's Office Headquarters**



**Fire Rescue Headquarters**

**Fire Protection**

Suppression units (including 19 brush trucks)	67
Advanced Life Support Units	101
Fire stations	49
Employees (Certified Firefighters)	1,299
Employees (NonCertified)	195
FY14 Total Fire Runs	19,971
FY14 Total EMS Runs	103,677
FY14 Average Response Times For Fire/EMS	6:35

**Palm Beach County Schools**

**There are 185 schools in Palm Beach County with 181,205 enrollment. See below for the number of schools**

Elementary Schools	107
Middle Schools	33
High Schools	23
Alternative/ESE	17
Adult & Community Schools	2
Other Educational Schools	3

**Illustrated below are the Elementary, Middle and High School FCAT rating and the # of schools with the respective rating**

"A" Schools	77
"B" Schools	28
"C" Schools	40
"D" Schools	14
"F" Schools	4

**2014 FCAT RESULTS**

Elementary	Reading		Math	
	Grade	County % / State %	County % / State %	County % / State %
Elementary	Grade 3	55/57	57/58	57/58
	Grade 4	61/60	56/63	56/63
	Grade 5	62/61	59/56	59/56
Middle	Grade 6	61/60	57/53	57/53
	Grade 7	56/57	58/56	58/56
	Grade 8	58/57	50/47	50/47
High	Grade 9	55/53	**	**
	Grade 10	56/55	**	**

Source: Palm Beach County School Board website and [www.fcatt.fldoe.org](http://www.fcatt.fldoe.org)  
 \*\*Grade 9 and 10 did not take Mathematics test in 2014

**Major Employers**

Palm Beach County School Board	21,449
Palm Beach County	10,909
Tenet Healthcare Corporation	6,100
FPL (NextEra Energy) Headquarters	3,804
G4S Headquarters	3,000
Florida Atlantic University	2,980
Hospital Corp. of America	2,714
Veterans Health Administration	2,700
Bethesda Memorial Hospital	2,643
Boca Raton Regional Hospital	2,250

Source: [www.bdb.org](http://www.bdb.org) updated 12/13

**Land Usage (%)**

Residential	14.0%
Commercial	1.1%
Recreational	2.5%
Agriculture	37.5%
Conservation	31.5%
Other	13.4%

**Elections**

Registered Voters (as of 11/4/2014)	849,984
-------------------------------------	---------

Source: <http://pbcelections.org/>





*Southern Regional Water Reclamation Facility*

**Utility System**

Active accounts *	
Water	186,893
Wastewater	168,246
Number of Units Served *	
Water	240,669
Wastewater	220,807
Capacity per day (thousand gallons)	
Water (tgd) max.	113,280
Sewer (tgd) max.	67,200
Miles of Water and Sewer Mains	4,222
Water	2,385
Sewer	1,837
Fire Hydrants	17,839
Pump Stations	893

**Parks and Recreation**

The County offers over 8,000 acres of parkland, which are available to discover and explore. Sports, fitness, environmental, and cultural opportunities abound, as well as, restful places for solitude.

<b><u>County Owned Amenities</u></b>	<b><u># of</u></b>
Golf Courses	5
Exercise/Fitness Trails	10
Marina	1
Playground Sites	99
Parks	81
Water Parks	2
Splash Parks	3
Swimming Pools	6
Dog Parks	3
Museum	1
Community/Civic Centers	4
Recreation Centers	4
Nature Centers	3
Equestrian Parks	5
Beaches	16
Campgrounds	3
Amphitheaters	3



*Okecheelee Golf Course*



*Loggerhead Park*



*Caloosa Park*

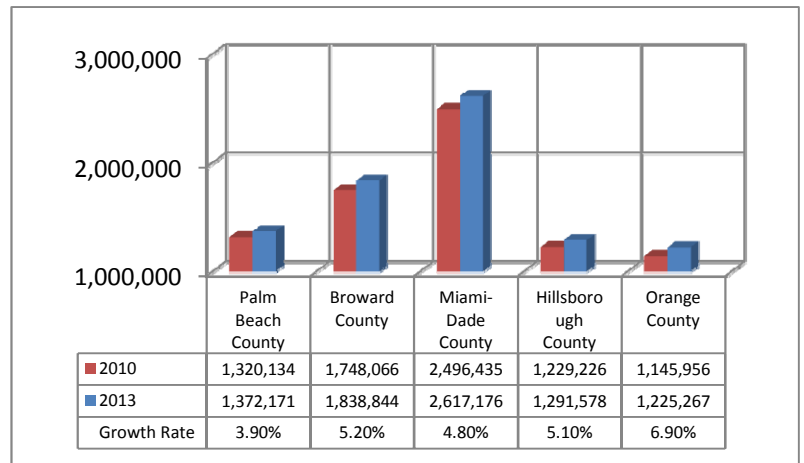
Palm Beach County is the largest county by area and third largest county by population in the State of Florida. To aid in the understanding of the demographics for the County, information on all five Florida counties with populations over one million is provided. Additional information can be found through the US Census Bureau at: <http://www.census.gov/>.

Note: Other sections of this document refer to FY 2015 population estimates derived by University of Florida, Bureau of Economics and Business Research (BEBR). (<http://www.bebr.ufl.edu/data/>)

POPULATION & GROWTH RATE

(Data is based on the 2010 US Census and 2013 US Census Bureau estimates)

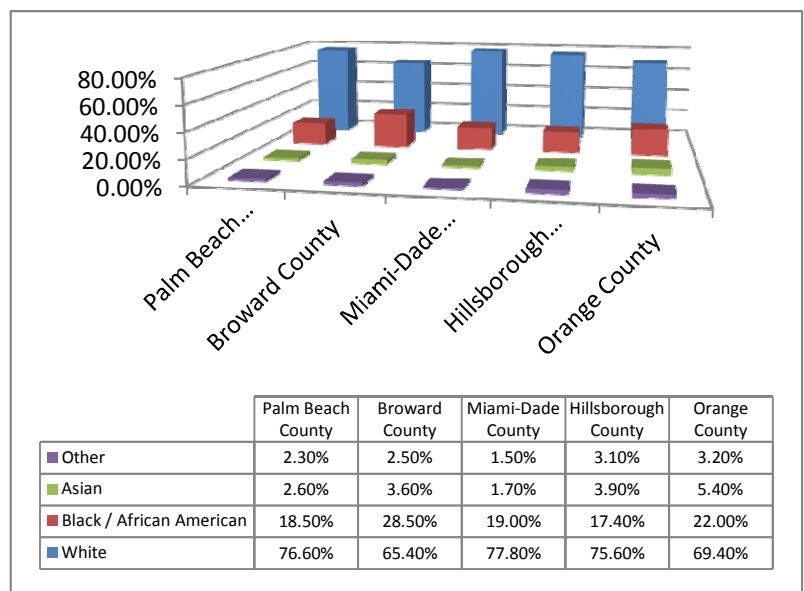
As the chart indicates, despite having the 3rd largest population with the largest land area of any of the counties, Palm Beach County has had the slowest population growth over the last three years. While any growth is good, the faster growth rate seen in the other counties is likely an indicator of a stronger/quicker economic recovery. Faster growth should have a positive correlation to an increase in property values and the construction industry.



ETHNICITY

(Data is based on the 2013 US Census Bureau estimates)

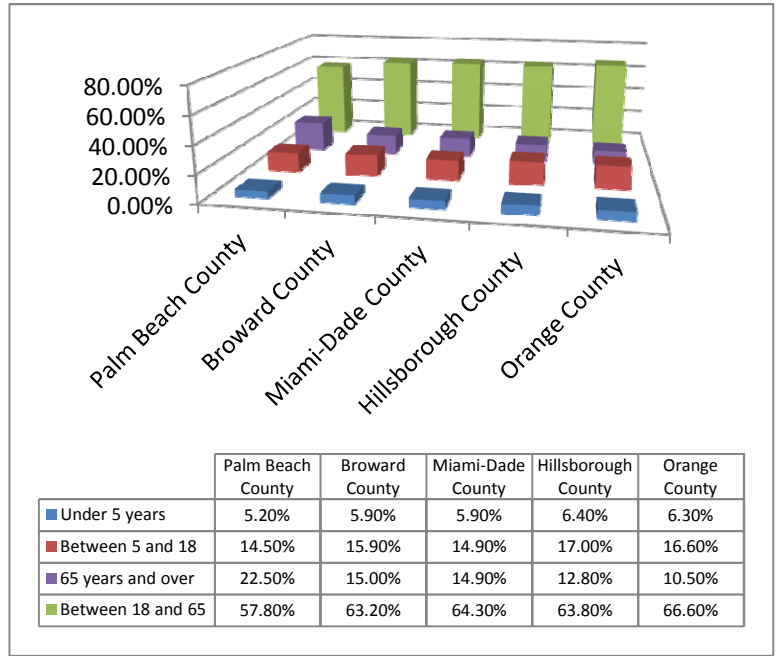
For the most part, the five largest counties in Florida have a comparable ethnic distribution. Across the counties, the largest group of the population is White, followed by Black/African American, then Asian, and finally those in the other category (which includes those who identified themselves as two or more races).



POPULATION BY AGE

(Data is based on the 2013 US Census Bureau estimates)

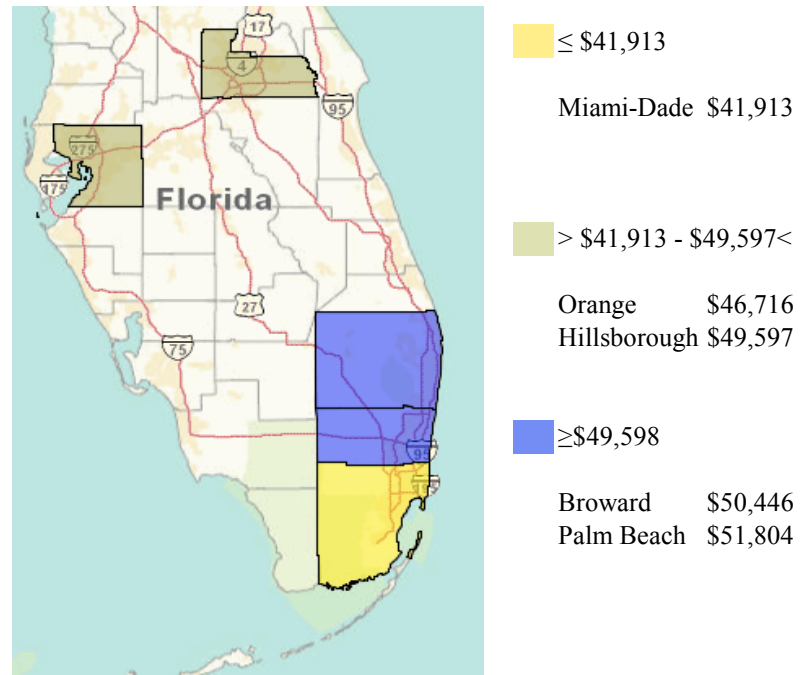
Palm Beach County has the oldest population of the five largest counties in Florida. Furthermore, with the slowest population growth rate (mentioned earlier) there is no indication that this trend is going to reverse itself in the near future. Population aging is a worldwide occurrence. The economic impact of this trend is that older populations tend to save more thereby having a positive impact on interest rates. Additionally, decreased educational expenditures are also a benefit that is associated with regions that have an older population.



MEDIAN HOUSEHOLD INCOME

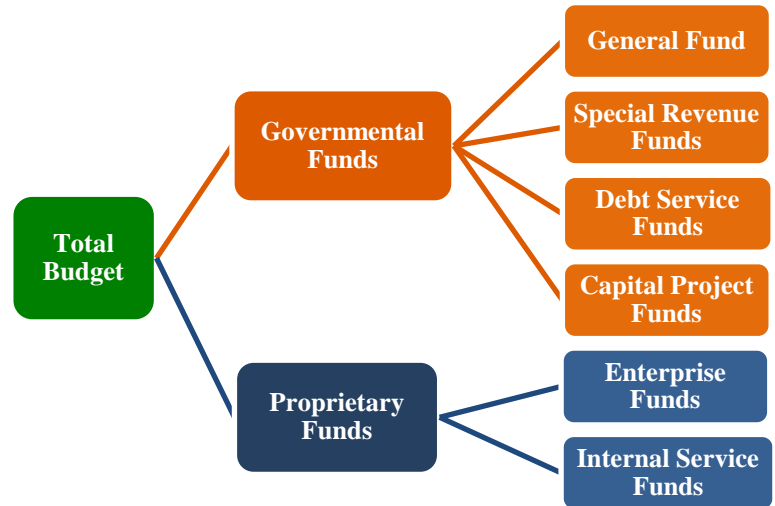
(Data is based on the 2013 American FactFinder 1 year estimates, a service feature of the US Census Bureau)

There has been an overall increase in the median household income across all of the large counties in Florida with Palm Beach County remaining constant with an increase of 1% this year. When compared to the other large counties in Florida, Palm Beach County has the highest median household income. While only slightly higher than Broward County, Palm Beach County median household income is significantly higher than the other counties. These estimates indicate an end to the five year decrease in median household income and suggests that the economic recovery is underway.



**Fund Types**

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.

### **Measurement Basis**

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

Governmental funds use the modified accrual basis of accounting. Under this 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 if measurable, except for accrued interest on general long-term debt which is recognized when payment is due to bondholders.

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 total economic net worth (fund equity).

GASB Statement 34 establishes financial reporting standards which include government-wide financial statements. These accrual-based financial statements are prepared using an economic resources measurement focus. They report all assets, liabilities, revenues, expenses, gains, and losses of the government and distinguish between governmental and business-type activities.

### **Fund Balance Reporting**

GASB Statement 54 establishes financial reporting standards for Fund Balance Reporting and Governmental Fund Type Definitions. Governmental fund balances are classified as nonspendable and spendable as follows:

**Nonspendable Fund Balance** includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual requirements (eg. inventory, prepaids).



**Spendable 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.

**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.

The County shall maintain year-end General Fund unassigned fund balance at an amount which is between 15% and 20% of audited General Fund expenditures and transfers to 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.

**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.

Palm Beach County's FY 2015 Budget has been developed using the policies described in this segment of the Budget document and is intended to facilitate management actions on financial decisions, as well as, to assist other readers of this document in understanding County finances.

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

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

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

- ◆ **BUDGET POLICIES**
- ◆ **REVENUE POLICIES**
- ◆ **EXPENDITURE POLICIES**
- ◆ **RESERVE POLICIES**
- ◆ **DEBT POLICIES**
- ◆ **CAPITAL IMPROVEMENT POLICIES**
- ◆ **OTHER - ROTATION OF EXTERNAL AUDITORS**

## **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)(b)).

### **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)(b) and 200.065(2)(a)).

**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)(c)(1)).

**I.5 Cash Carryover**

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

**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  
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 Trust Fund 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 Restricted Revenues - Bonds**

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

**II.11 Countywide Revenues**

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

**II.12 Cost Recovery Fees (User Charges)**

Cost recovery fees, where appropriate, should be established to offset the cost of providing specific services and should be reviewed on a regular basis. Board policy provides for moving towards full recovery and the Board will examine and act on exceptions to that policy.

Where full cost recovery is deemed inappropriate, cost recovery ratios should be established for consideration by the Board. (Upon approval by the Board, cost recovery ratios will be incorporated into the County's Financial Policies).

**II.13 Private Contributions**

The County provides many services 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.

**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 year's 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.

Where Performance Measures demonstrate activities could be provided most cost effectively by outsiders, outsourcing of such activities will be considered. Likewise, services currently outsourced will be considered to be provided directly if there is a cost benefit to the County.

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 10% and 15% of net budgeted expenditures and transfers for this fund.

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

The County shall maintain year-end General Fund unassigned fund balance at an amount which is between 15% and 20% of audited General Fund expenditures and transfers to 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.

## 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 projects funds include amounts which are being held for specific projects.

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

## IV.3 Debt Reserves

Debt reserves are established to protect bondholders from payment defaults. Adequate debt reserves are essential in maintaining good bond ratings and the marketability of bonds. The amount of debt reserves is established by bond indenture in association with each bond issuance.

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 debt financing, it will ensure that the debt is soundly financed

- ◆ 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 \$1,200 per capita.
- ◆ Debt service payments, exclusive of general obligation and self-supporting debts, will be no more than 10% of actual general governmental expenditures.

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

**V.1 General Obligation Debt**

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

**V.2 Non-Self-Supporting Debt**

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

**V.3 Self-Supporting Debt**

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

## 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 (HB 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:

<http://www.pbcgov.com/pzb/Planning/comprehensiveplan/tableofcontent.htm>

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 2015 to accomplish them:

**GOAL 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 2015 Sheriff's budget reflects the funding required to continue to provide quality service at an acceptable level.

The Fire Rescue Department continues to provide quality service. The County's service area encompasses 1,822 square miles, serving approximately 864,000 people. The County currently provides full service to 18 municipalities and dispatches for an additional 10 municipalities.

**GOAL 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 assure the success of each project.

**GOAL 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.

**GOAL Ensure that potable water and wastewater service in the County Water Utilities Department area is provided**

The Palm Beach County Water Utilities Department (WUD) is committed to providing the best potable water and wastewater services to its customers. To improve this effort, WUD is finalizing its asset management plan for FY 2015. This will allow WUD to best plan for and manage its repair and replacement schedule for over \$1 billion in County assets. Additionally, WUD's asset management program will allow WUD to better prioritize its Capital Improvement Plan and prepare for future capacity and service needs.

In addition to providing potable water and wastewater services, WUD also provides reclaimed water service in limited regions of its service area. Currently, the Department produces approximately 22 million gallons of reclaimed water each day. The use of reclaimed water for irrigation serves the environment by offsetting the amount of potable water utilized for irrigation.



**GOAL                    Facilitate the provision of an adequate supply of safe, sanitary, and affordable housing to meet the needs of the County’s residents**

Affordable housing in Palm Beach County is a significant budget issue. A large portion of total households live in cost burdened and overcrowded conditions, with the greatest negative effects to County residents at the very-low and low-income levels. The Department of Economic Sustainability (DES) 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 DES to make millions of federal, state and local funds available to serve the County’s affordable housing goal. Performance measures employed by DES track housing first-mortgage financing, gap financing, foreclosure prevention (mortgage assistance), housing preservation, construction and rehabilitation. DES has a commitment to special targeted populations which insures 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 expanding access to homeownership financing, preserving existing homeownership, and creating new affordable rental opportunities through redevelopment and new construction.

**GOAL                    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 Department, and Metropolitan Planning Organization (MPO).

The Palm Tran Intermodal Center located in the West Palm Beach Central Business District (CBD) is oriented land use with interconnected transportation modes including County Palm Tran bus, Regional Tri-Rail, Amtrak, Greyhound, and Local West Palm Beach Trolley.

The MPO Board prioritizes short range (5-year) transportation investments totaling over \$1 billion within an urbanized area over 38 municipalities and the unincorporated County. The Board also adopts a Long Range Transportation Plan (25-year) based on regional needs identified through the process of forecasting travel demand, evaluating system alternatives, and selecting those options which best meet the mobility needs such as bicycle, pedestrian and linked open space facilities.

Department of Airports maintains a self sustaining business model which provides for resources to insure these goals can be supported. This is achieved by user fees to corporate partners (airline, car rental companies, etc.) and travelers using the airport. Policy and strategic decisions are also used through the annual budget, capital budget, and Airport's Master planning process. The Department 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 our customers to achieve a balanced approach to service delivery.

**GOAL Create a balanced and diversified economy**

DES continues its focus on economic sustainability in Palm Beach County. Significant resources have been secured to support expansion and revitalization of the economy in the Western Communities. Since DES was formed in January of 2012 the Department provides business, community redevelopment and housing initiatives resulting in a projected five year economic impact on closed or prospective projects in excess of \$15.4 billion.

**New Initiatives:**

1. DES submitted an application for a \$35 million New Market Tax Credit Allocation. This will offer below market, fixed rate loans for working capital and fixed assets. Investors will receive tax credits equal to 39% of their investment paid out over seven years.
2. The Economic Development Ad Valorem Tax Exemption Program continues to provide additional financial resources to businesses and is being utilized with greater frequency to meet the local match requirement to State incentive contracts.
3. DES continues to work closely with municipalities to leverage incentives to State business development contracts.
4. DES established Community Development Block Grant funds of \$100,000 and policies for a Micro Loan Program to help entrepreneurs and small business owners finance expansion projects. Loans up to \$25,000 will be applied toward machinery and equipment, and working capital.
5. DES continues to expand search capabilities and data mining features of PBC Interactive, the County's first and only real-time business web platform.

**GOAL Provide a Library System that serves the informational, educational, and recreational reading needs of residents**

As part of the Library's mission statement, 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 times, the Summer Reading Program, and special events are provided to build children's confidence, readings skills, and sense of community. Outreach services to day care centers include story times for preschoolers and instruction for day care providers on how to share books with children. The Library promotes economic vitality and individual achievement by offering access and training on the internet, adult programs on literature and other topics, and by providing additional services to migrant workers and adult non-readers. As required by the State, the Library reviews its long range plan of service annually.

**GOAL**                    **Redirect growth to where services and facilities can be provided in the most efficient manner and encourage the revitalization/redevelopment to meet the long term needs of the County**

The Countywide goal of revitalization and redevelopment is most directly associated with the efforts of the Office of Community Revitalization (OCR). The mission of the OCR is to strengthen and improve Palm Beach County (PBC) 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. Working closely with other County departments, OCR will determine funding initiatives which will be reviewed by County Administration and then presented to the Board of County Commissioners for approval.

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

The Parks and Recreation Department meets the recreation and open space needs of Countywide residents and visitors to Palm Beach County, through its 104 regional, district, community, beach, and neighborhood parks encompassing 8,569 acres. The County currently exceeds the Comprehensive Plan adopted Levels of Service (LOS) for district, regional and beach parks. As the population continues to grow, the Parks and Recreation Department continues to expand recreational facilities and opportunities to meet the current and future needs 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, General Fund, and Bonds.

In addition to the County's Comprehensive Plan, a Board's Visioning Retreat was held April 4, 2014 to discuss long term goals and develop a strategic direction. The agenda included discussion on the County's strengths and weaknesses. Budget priorities were identified providing preliminary direction for FY 2015.

**Short Term Goals**

As part of the FY 2015 Budget process, the Board of Commissioners held two Budget Workshops. The Board discussed and prioritized various areas of interest. In addition, each department has identified their objectives to meet the overall direction of the Board. Department objectives can be found under the Departmental Section. Although not exclusive, the following is a list of priorities for FY 2015.

- Jobs
- Water Quality
- Agricultural Protection
- Environmental Protection
- Public Safety
- Maintaining Infrastructure
- Youth Services
- Funding Road Repair
- Housing in the Glades
- Poverty
- Measure Program Effectiveness
- Homelessness
- Transportation (Palm Tran)
- Filling Vacancies in key Management Positions

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 2015 is from October 1, 2014 through September 30, 2015.

**Statutory Requirements**

In the State of Florida, county budgets are governed by State Statutes. Chapter 129 of the Florida Statutes, entitled "County Annual Budget" 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**

All funds are budgeted using the modified accrual basis of accounting, including proprietary funds. Fund budgets are prepared using the governmental model, which in essence, is as if all funds were special revenue funds. The only exception to this policy is the annual interest expense or proprietary funds which is budgeted on the accrual basis.

**Budget Development Process**

The FY 2015 budget was developed based on department and countywide strategies mandated by Administration. Departments did not make across the board cuts. Instead, 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 requests were due April 4th, with Constitutional Officers' proposed budgets due May 1st or as specified by State Statute.

A Workshop was held with the Management Team in May. Workshops with the Board of County Commissioners were held on June 10th and July 22nd and included input from the public. Based on Board direction at these workshops, changes were made and a tentative budget was finalized.

Public Hearings were held on September 8th and 22nd to receive final public comments on the Tentative Budget and to adopt a final FY 2015 budget. The Board of County Commissioners adopted a millage rate of 4.7815 mills for FY 2015, which is 6.07% above 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, 2014.

### **Amendments After Adoption**

Florida Statutes specifically direct that, upon the final adoption of the budgets, 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 between school impact fee reserves and appropriation units within the same fund, 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 Budget Document. These functions help Administration and the County Commission evaluate the performance of each Department. The Office of Financial Management and Budget has helped to establish more effective performance measures and objectives.

The over-all objective is to verify Palm Beach County performance measures are:

- A positive tool in gauging organizational achievements;
- Increase the meaningfulness (value) to all;
- An important management tool to aid decision making;
- An accurate source of justification for resource requests; and
- A way to connect staff level activities to higher level organizational missions and objectives.

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 2015 budget and FY 2016-2019 forecast.

## Factors Outside County Control

- The County's FY 2015 population estimate is 1,360,238 a 1.1% increase from the previous year.
- Property values are increasing (7.1% for FY 2015) although still below the peak in FY 2008.
- The County's unemployment rate is below the State level but slightly above the National level.
- Rates for interest income are estimated at 0.00% for FY 2014 and FY 2015.

## 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 and all revenues are projected through FY 2019.
- Bond issues are preceded by a fiscal impact analysis including potential funding sources.

### Administration

- The FY 2015 Budget submission incorporated
  - a) A budget approach which matches spending levels to services performed;
  - b) The budget includes a 3% increase for all employees of the Board of County Commissioners. Those employees in special bargaining units may have different salary adjustments.
  - c) Maximizing 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 when 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. The level of equipment inventory should; therefore, not increase. In fact, it may decrease due to more effective equipment.

*General*

- New facilities, becoming operational in FY 2015, 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*

- An **attrition rate** of 1% was applied to all units of six or more employees. Allowances were made for departments with only one cost center (unit) having minimal turnover rates. The attrition rate was calculated by BRASS/SBFS.
- The amount of wages subject to **Social Security** tax is \$117,000 for 2014 and \$118,500 for 2015. Tax rates for **Social Security and Medicare** continue at 6.2% and 1.45%, respectively.
- **Life and health insurance** rates are \$11,604 per employee, but are subject to adjustment by Risk Management.
- **Retirement rates** used for budget estimations before the July 1, 2014 were approved are listed below:

Regular	7.30%
High Risk	19.75%
Senior Management	21.07%
Elected Official	43.17%
DROP	12.22%

*Revised rates for FY 2015 after the approval of rates effective July 1, 2014 are as follows:*

Regular	7.37%
High Risk	19.82%
Senior Management	21.14%
Elected Official	43.24%
DROP	12.28%

Note: the adopted budget was not amended to reflect the revised rates due to immaterial impact.

### Budgetary Issues

- Maximize efficiency to minimize annual increases in operating costs
- Maximize available resources to increase Community Revitalization efforts
- Public Safety, including Sheriff operations, and funding for programs/services to combat gang violence, pill mills, and crimes against the elderly and children
- Funding for the Office of Inspector General
- Funding of Palm Tran re-organization
- Re-organization of Youth Services including the establishment of a new County department

### Trends

- Increase in construction industry
- Increase in residential and commercial property values
- Increased cost for Public Safety (Police Services, Jails, Fire Rescue & Emergency Management)
- Aging work force
- Geographic centralization of County departments to reduce overhead and administration costs
- Increase in Impact Fees and Tourist Development Taxes collected
- The unemployment rate is slightly higher than national levels; however, the County rate has decreased from 7.4% in 2013 to 6.0% in 2014 (as of September)

### Resource Choices

- Maintenance of adequate reserves while reducing ad valorem revenue
- Consideration of alternate gas tax uses to support reduction in ad valorem tax
- Implementation of efficiencies and privatization efforts
- Reduction to various capital projects to decrease ad valorem funding

Each department's FY 2015 budget/emerging issues can be found within the Department Section on pages 109-338

Jan-14							Feb-14							Mar-14							Apr-14							May-14							Jun-14													
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
			1	2	3	4						1	2	3	4	5	6	7	8	2	3	4	5	6	7	8	6	7	8	9	10	11	12	4	5	6	7	8	9	10	1	2	3	4	5	6	7	
5	6	7	8	9	10	11	9	10	11	12	13	14	15	9	10	11	12	13	14	15	9	10	11	12	13	14	15	13	14	15	16	17	18	19	11	12	13	14	15	16	17	8	9	10	11	12	13	14
12	13	14	15	16	17	18	16	17	18	19	20	21	22	16	17	18	19	20	21	22	16	17	18	19	20	21	22	20	21	22	23	24	25	26	18	19	20	21	22	23	24	22	23	24	25	26	27	28
19	20	21	22	23	24	25	23	24	25	26	27	28	23	24	25	26	27	28	29	27	28	29	30	25	26	27	28	29	30	31	29	30																
26	27	28	29	30	31								30	31																																		

Jul-14							Aug-14							Sep-14							Oct-14							Nov-14							Dec-14						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
		1	2	3	4	5					1	2	1	2	3	4	5	6			1	2	3	4						1		1	2	3	4	5	6				
6	7	8	9	10	11	12	3	4	5	6	7	8	9	7	8	9	10	11	12	13	5	6	7	8	9	10	11	2	3	4	5	6	7	8	7	8	9	10	11	12	13
13	14	15	16	17	18	19	10	11	12	13	14	15	16	14	15	16	17	18	19	20	12	13	14	15	16	17	18	9	10	11	12	13	14	15	14	15	16	17	18	19	20
20	21	22	23	24	25	26	17	18	19	20	21	22	23	21	22	23	24	25	26	27	19	20	21	22	23	24	25	16	17	18	19	20	21	22	21	22	23	24	25	26	27
27	28	29	30	31	24	25	26	27	28	29	30	28	29	30	26	27	28	29	30	31	23	24	25	26	27	28	29	28	29	30	31	30									

**January - February**

- Development of **Departmental** and **Non-Departmental** estimates for current year and budget requests for subsequent year
- 10 February - Distribution of Budget Instructions Manual covering operating and capital budgets
- Budget Reporting and Analysis Support System (BRASS) training sessions (as needed)

**March**

- 3 BRASS system opens to departments for entry of estimates and budget requests
- 11 Balance Brought Forward agenda item

**April**

- 4 Submission of departmental budget requests
- 4 Board of County Commissioners (BCC) Retreat
- Calculations of tax requirements and gross budget and completion of overall budget review

**May**

- 1 Submission of Constitutional Officers' budget requests
- 7 Management Team Meeting

**June**

- 2 Property Appraiser - Estimate of assessed property value to the BCC (F.S. 200.065(7)) and submission of budget request to the State Department of Revenue (DOR) and the BCC (F.S. 195.087(1)(a))
- 10 BCC Budget Workshop (6:00 p.m.)

**July**

- 1 Property Appraiser - Certification of taxable property values to the BCC (F.S. 193.023(1); 200.065(11))
- 22 Regular BCC Meeting (9:30 a.m. - 5:00 p.m.) - Authorize submittal of proposed millage rate
- 25 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))

**August**

- 1 Submission of Tax Collector's budget request to the State DOR and the BCC (F.S. 195.087(2))
- 15 Property Appraiser's - Final budget amendments from DOR (F.S. 195.087(1)(a))
- 19 Board meeting to approve requests of Tax Collector to order tax roll to be extended
- 21 Mailing of Notices of Proposed Property Taxes and First Public Hearing Date (i.e. TRIM@Notice) (F.S. 200.065(2)(b))

**September**

- 8 First Public Hearing (6:00 p.m.) - Adopt proposed millage and amended tentative budget (F.S. 200.065(2)(c))
- 18 Publication of newspaper advertisements of Second Public Hearing and Budget Summary Statement (F.S. 129.03(3)(b); 200.065(2)(d) and (3(1))
- 22 Second Public Hearing (6:00 p.m.) - Adopt final millage and budget (F.S. 200.065(2)(d))
- 25 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 budget to County's website at least 2 days before hearing and within 30 days after adoption.

**October - December**

- 1 October - Beginning of new fiscal year
- 19 December - Submission of Budget Documents to the Government Finance Officers Association Distinguished Budget Presentation Award Program

Note: After the completion of Value Adjustment Board (VAB) Hearings, final taxable values will be certified (form DR-422) (F.S. 200.065(5))

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 2015 Operating Budget, the reader should be aware of organizational changes since adoption of the FY 2014 budget. The following organizational changes are incorporated into the FY 2015 Budget Document. Also included in this section is information relating to changes in the location of various Operating Budgets within the budget document.

### **COMMUNITY SERVICES**

On September 24, 2013, the Lutheran Services of Florida (LSF), in partnership with the School Board of Palm Beach County and the Children's Services Council (CSC), proposed to assume the County's role as principal grantee for the Head Start program. The Board of County Commissioners provided approval to support the LSF's application. Effective July 1st, 2014 this resulted in the assumption of the Head Start program's administration responsibilities by the non-profit organization. Community Services saw a reduction of 250 County employees due to this change, who were given priority hiring consideration by the LSF. The transition resulted in short and long-term cost savings that commenced in the 4th quarter FY 2014 and is anticipated to continue into future years.

### **PALM TRAN**

Due to on-going paratransit service delivery issues with the current vendor, the Board of County Commissioners (BCC) approved a settlement agreement allowing for early termination, effective January 31, 2015, of the contract with Metro Mobility Management Group, LLC (MMMG). The BCC also approved three significant changes to Palm Tran's paratransit delivery system: 1) bring the dispatch function in-house, which includes the approval of 21 positions (Dispatchers, Dispatcher Assistants, Dispatch Supervisors and a Service Supervisor); 2) Purchase and own the 231 paratransit vehicles used by vendors in the delivery of services; and, 3) replace the single paratransit vendor and increase the number of vendors to three. A Request for Proposal for paratransit vendors issued during FY 2014 resulted in the selection of three qualified vendors. On September 9, 2014 the BCC approved the Selection Committee's recommendation for the three new vendors with services to begin February 1, 2015.

### **YOUTH SERVICES**

In an effort to better serve the youth of Palm Beach County in a more effective and efficient capacity, children and youth programming services from the Community Services department, the Public Safety department, and the Criminal Justice Commission were combined to establish the Youth Services department. The mission of this new department is to administer programs and initiatives of the Board of County Commissioners to ensure the healthy growth, development, education, and transition of children and youth to young adulthood and the workforce. The creation of this new department will aid service coordination, increase efficiencies and decrease administrative costs.





**FY 2014 Adopted to FY 2015 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. In practice, the "budget" may be the plan presented to the appropriating body for adoption, labeled adopted, or the adopted budget, 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.

	<b>FY 2014 <u>Adopted Budget</u></b>	<b>FY 2014 <u>Modified Budget</u></b>	<b>FY 2015 <u>Adopted Budget</u></b>
Total Budget	\$3,944,627,415	\$4,097,646,977	\$3,969,772,159
Less: Internal Service Charges	(\$127,124,314)	(\$127,124,314)	(\$131,290,555)
Interfund Transfers	(\$491,050,393)	(\$504,769,189)	(\$507,259,384)
Interdepartmental Charges	(\$22,744,293)	(\$22,790,467)	(\$22,240,535)
<b>Net Budget</b>	<b><u>\$3,303,708,415</u></b>	<b><u>\$3,442,963,007</u></b>	<b><u>\$3,308,981,685</u></b>
Budgeted Reserves	\$867,388,327	\$845,450,794	\$811,195,904
Budgeted Expenditures	\$2,436,320,088	\$2,597,512,213	\$2,497,785,781
<b>Net Budget</b>	<b><u>\$3,303,708,415</u></b>	<b><u>\$3,442,963,007</u></b>	<b><u>\$3,308,981,685</u></b>

**CHANGES IN PROPERTY (AD VALOREM) TAXES**

**Palm Beach County, FL**

	FY 2014 Budget		FY 2015 Budget		Increase (Decrease) Amount	Percent
	Millage	Amount	Millage	Amount		
General Fund	<b>4.7815</b>	\$623,107,031	<b>4.7815</b>	\$667,348,198	\$44,241,167	7.10%
Voted Debt Service	0.2037	26,563,421	0.1914	\$26,726,391	\$162,970	0.61%
<b>Sub-Total Countywide</b>	<b>4.9852</b>	<b>\$649,670,452</b>	<b>4.9729</b>	<b>\$694,074,589</b>	<b>\$44,404,137</b>	<b>6.83%</b>
<b>Dependent Districts</b>						
County Library	0.6065	\$42,763,131	0.6024	\$45,585,518	2,822,387	6.60%
Fire-Rescue Countywide MSTU	3.4581	183,001,456	3.4581	196,637,074	13,635,618	7.45%
Jupiter Fire MSTU	2.0787	15,642,600	2.1748	17,586,220	1,943,620	12.43%
<b>Sub-Total Dependent Districts</b>		<b>\$241,407,187</b>		<b>\$259,808,812</b>	<b>\$18,401,625</b>	<b>7.62%</b>
<b>Total Property Taxes</b>		<b>\$891,077,639</b>		<b>\$953,883,401</b>	<b>\$62,805,762</b>	<b>7.05%</b>

	FY 2014 Budget	FY 2015 Budget	Increase (Decrease) Amount	Percent
<b>Use of Property Taxes</b>				
County Commission - Countywide	\$205,792,808	\$226,090,146	\$20,297,338	9.86%
County Commission - Voted Debt Service	26,563,421	26,726,391	162,970	0.61%
County Library	42,763,131	45,585,518	2,822,387	6.60%
Fire-Rescue	198,644,056	214,223,294	15,579,238	7.84%
Sheriff	373,745,297	394,248,258	20,502,961	5.49%
Property Appraiser	17,077,000	17,671,398	594,398	3.48%
Judicial System	2,883,739	3,635,340	751,601	26.06%
Clerk & Comptroller	10,589,198	12,509,506	1,920,308	18.13%
Supervisor of Elections	8,852,989	8,819,250	(33,739)	-0.38%
Tax Collector	4,166,000	4,374,300	208,300	5.00%
<b>Total</b>	<b>\$891,077,639</b>	<b>\$953,883,401</b>		

**PERCENT INCREASE (DECREASE) IN MILLAGE OVER ROLLED-BACK RATE<sup>(1)</sup>**

	FY 2015 Rolled-Back Rate		FY 2015 Adopted Taxes		Adopted Increase or Decrease		
	Millage	Taxes	Millage	Taxes	Millage	Taxes	% Increase Or % (Decrease) From Rolled-Back Rate
Countywide <sup>(2)</sup>	4.5080	\$629,176,132	4.7815	\$667,348,198	0.2735	\$38,172,066	6.07 %
County Library District <sup>(3)</sup>	0.5171	39,130,596	0.5491	\$41,552,138	0.0320	2,421,542	6.19 %
Fire-Rescue MSTU	3.2515	184,889,230	3.4581	196,637,074	0.2066	11,747,844	6.35 %
Jupiter Fire-Rescue MSTU	1.9643	15,884,041	2.1748	17,586,220	0.2105	1,702,179	10.72 %
Aggregate Millage Rate <sup>(4)</sup>	6.2878		6.6141		0.3263		5.19 %
Total Taxes		\$877,580,675		\$923,123,630			

(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 0.1914 mills Countywide down from 0.2037 mills in FY 2014.

(3) Exclusive of voted debt millage of 0.0533 mills County Library down from 0.0574 mills in FY 2014.

(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.

### 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.

A property owner with property assessed at \$150,000 and a homestead exemption of \$50,000 will pay the Countywide millage on \$100,000 of taxable value, calculated by the following formula:

$$\text{(Assessed Value - Homestead Exemption) divided by 1,000 x Millage Rate = Property Tax}$$

$$(\$150,000 - 50,000) / 1,000 \times 4.9729 = \$497.29$$

Note the above example is calculated on the Countywide rate only and does not take into account the Dependent Taxing Districts.

### Licenses, Permits, and Other Taxes

Licenses include both professional and occupational licenses; permits consist of building and various other permits; 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.

### Interest Earnings & Other Misc.

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 Proceeds

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

### Balances Brought Forward

Includes fund balances carried over from the previous year.

## FY 2015 Budgeted Revenues

	General Fund (0001)	Special Revenue Funds (1000-1999)	Debt Service Funds (2000-2999)	Capital Projects Funds (3000-3999)	Enterprise Funds (4000-4999)	Internal Service Funds (5000-5999)	Total
Current Property Taxes	\$667,348,198	\$255,775,432	\$30,759,771	\$0	\$0	\$0	\$953,883,401
Licenses, Permits, & Other Taxes	108,502,025	98,701,706	0	45,403,487	921,275	0	253,528,493
Intergovernmental Revenues	115,471,995	116,082,901	0	17,598,445	38,423,203	0	287,576,544
Charges For Services	93,304,518	70,290,482	0	2,743,255	238,112,020	131,290,955	535,741,230
Interest Earnings & Other Misc.	(28,249,945)	(7,779,113)	(1,430,459)	3,087,278	48,201,478	2,191,726	16,020,965
Interfund Transfers	18,404,580	106,623,061	107,293,843	31,867,361	243,070,539	0	507,259,384
<b>Total Revenues</b>	<b>\$974,781,371</b>	<b>\$639,694,469</b>	<b>\$136,623,155</b>	<b>\$100,699,826</b>	<b>\$568,728,515</b>	<b>\$133,482,681</b>	<b>\$2,554,010,017</b>
Debt Proceeds	0	13,338,503	0	0	0	0	13,338,503
<b>Total Revenues and Other Financing Sources</b>	<b>\$974,781,371</b>	<b>\$653,032,972</b>	<b>\$136,623,155</b>	<b>\$100,699,826</b>	<b>\$568,728,515</b>	<b>\$133,482,681</b>	<b>\$2,567,348,520</b>
Balances Brought Forward (BBF)	147,640,400	195,302,278	38,960,349	629,600,671	358,462,954	32,456,987	1,402,423,639
<b>Total Budgeted Revenues, Financing Sources, and BBF</b>	<b>\$1,122,421,771</b>	<b>\$848,335,250</b>	<b>\$175,583,504</b>	<b>\$730,300,497</b>	<b>\$927,191,469</b>	<b>\$165,939,668</b>	<b>\$3,969,772,159</b>

Note: Changes in Fund Balance can be found on page 86 through 95; Budget Comparison by Fund can be found on pages 96 through 103

<b>General Government</b>	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.
<b>Public Safety</b>	A major services 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.
<b>Physical Environment</b>	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.
<b>Transportation</b>	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.
<b>Economic Environment</b>	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.
<b>Human Services</b>	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, homes for the infirm, mental health, welfare, retardation and other human services.
<b>Culture and Recreation</b>	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.
<b>Interfund Transfers</b>	Movement of assets (usually cash) from one fund to another. Also referred to as "Transfers In/Out."
<b>Reserves</b>	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.
<b>Internal Services</b>	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.
<b>Non-Departmental</b>	Costs of government services which are not directly attributable to a specific County program or operation. Examples of non-departmental expenditures include debt service obligations and contributions to Human Service organizations.



# FY 2015 Budgeted Expenditures

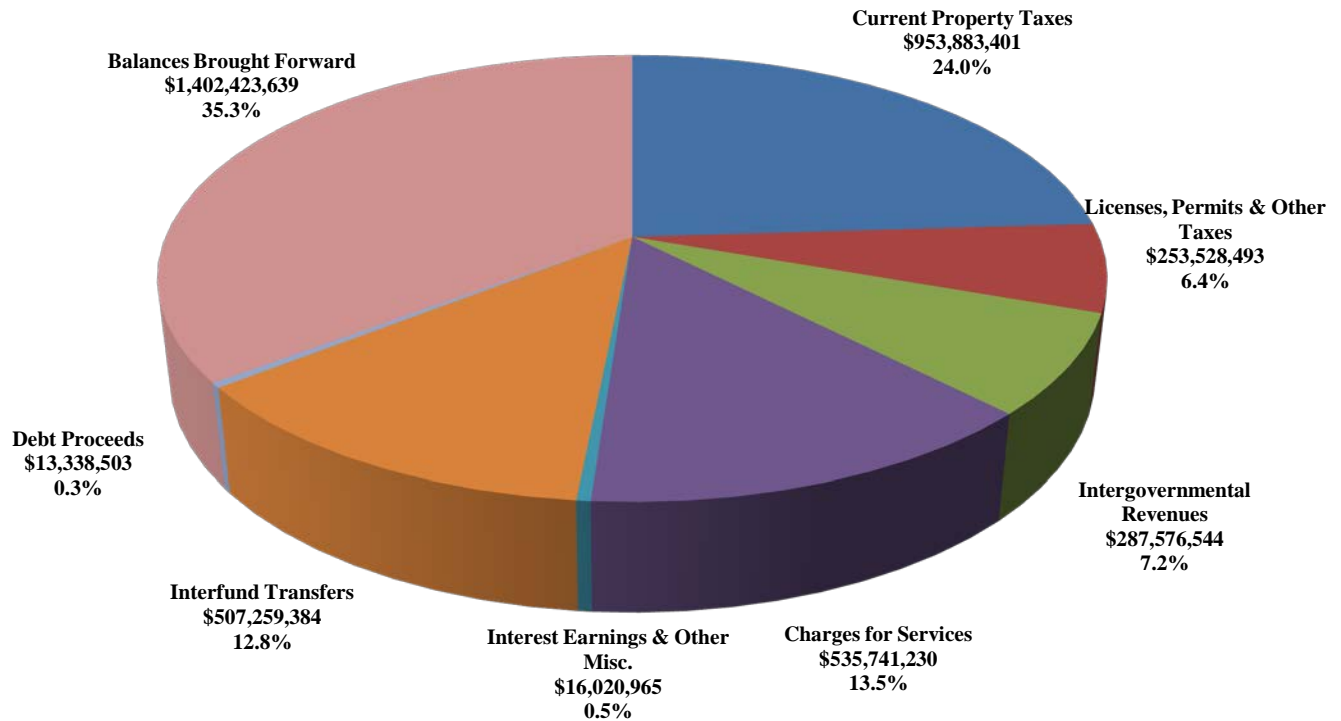
	General Fund (0001)	Special Revenue Funds (1000-1999)	Debt Service Funds (2000-2999)	Capital Projects Funds (3000-3999)	Enterprise Funds (4000-4999)	Internal Service Funds (5000-5999)	Total
General Governmental	\$174,338,098	\$9,204,179	\$0	\$124,992,999	\$0	\$0	\$308,535,276
Public Safety	555,199,475	306,267,639	0	24,238,534	0	0	885,705,648
Physical Environment	12,780,116	17,242,259	0	30,826,259	310,828,013	0	371,676,647
Transportation	4,235,000	161,617,801	0	107,913,139	198,595,003	0	472,360,943
Economic Environment	27,099,208	75,127,319	0	5,825,298	0	0	108,051,825
Human Services	63,742,096	22,217,407	0	7,747	0	0	85,967,250
Culture and Recreation	57,463,415	53,980,134	0	26,496,686	0	0	137,940,235
Interfund Transfers	161,904,534	53,592,804	15,563,761	21,521,729	254,668,945	7,611	507,259,384
Reserves	85,000,000	148,560,958	24,564,805	388,784,616	142,436,440	21,849,085	811,195,904
Internal Services	0	0	0	0	0	144,082,972	144,082,972
Non-Departmental	(19,340,171)	524,750	135,454,938	(306,510)	20,663,068	0	136,996,075
<b>Total Expenditures</b>	<b>\$1,122,421,771</b>	<b>\$848,335,250</b>	<b>\$175,583,504</b>	<b>\$730,300,497</b>	<b>\$927,191,469</b>	<b>\$165,939,668</b>	<b>\$3,969,772,159</b>

Note: Changes in Fund Balance can be found on page 86 through 95; Budget Comparison by Fund can be found on pages 96 through 103

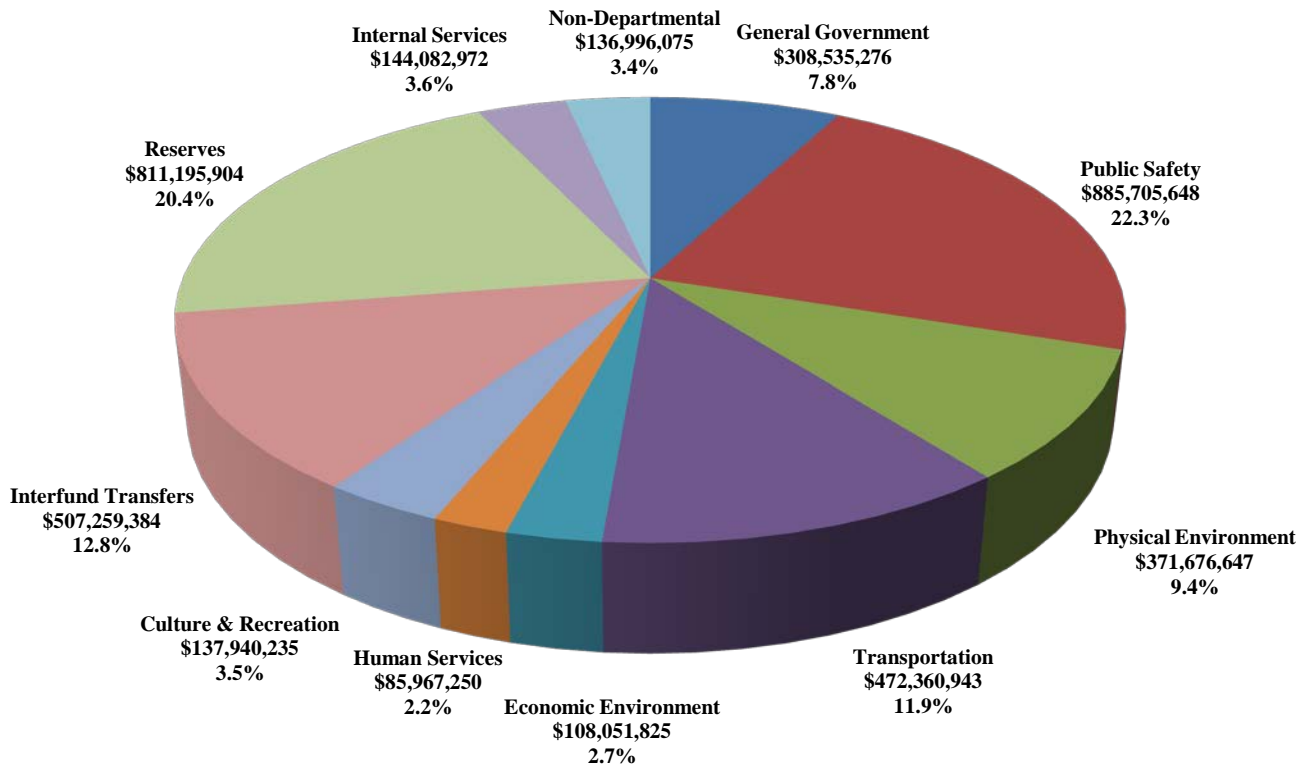
# BUDGET SUMMARY

## \$3,969,772,159

### Revenues by Type



### Expenditures by Activity Type



**FISCAL YEAR 2011-2015**

<b><u>Revenue Source</u></b>	<b><u>Actual FY2011</u></b>	<b><u>Actual FY2012</u></b>	<b><u>Actual FY2013</u></b>	<b><u>Estimated FY2014</u></b>	<b><u>Budget FY2015</u></b>
Current Property Taxes	\$ 833,742,238	\$ 818,681,740	\$ 823,515,921	\$ 854,372,904	\$ 953,883,401
Licenses, Permits & Other Taxes	201,871,049	223,917,405	240,709,375	234,936,014	253,528,493
Intergovernmental Revenues	264,930,244	299,967,600	275,700,803	248,012,307	287,576,544
Charges for Services	494,916,475	488,697,070	522,165,117	531,235,275	535,741,230
Interest Earnings & Other Miscellaneous	129,135,768	139,293,269	159,814,898	101,427,151	16,020,965
Interfund Transfers	444,482,825	445,716,605	447,758,359	451,626,918	507,259,384
Debt Proceeds	144,480,272	196,052,116	16,299,880	74,814,470	13,338,503
Balances Brought Forward	1,458,563,327	1,392,851,472	1,380,137,229	1,348,717,793	1,402,423,639
<b>Total</b>	<b>\$ 3,972,122,198</b>	<b>\$ 4,005,177,277</b>	<b>\$ 3,866,101,582</b>	<b>\$ 3,845,142,832</b>	<b>\$ 3,969,772,159</b>

**Uses of Funds**

General Government	\$ 270,188,731	\$ 208,255,454	\$ 204,540,920	\$ 202,664,143	\$ 308,535,276
Public Safety	778,619,208	774,161,170	790,842,579	839,818,088	885,705,648
Physical Environment	159,626,052	167,105,642	182,084,209	181,056,442	371,676,647
Transportation	246,359,874	254,187,418	244,323,134	215,171,381	472,360,943
Economic Environment	82,921,731	115,246,547	92,353,756	78,530,935	108,051,825
Human Services	102,259,811	97,067,400	98,057,275	96,694,809	85,967,250
Culture/ Recreation	127,521,316	110,016,695	120,316,723	111,133,189	137,940,235
Interfund Transfers	444,482,825	445,716,605	447,758,359	451,626,918	507,259,384
Reserves	0	0	0	0	811,195,904
Internal Services	106,595,553	111,162,597	112,278,584	120,076,868	144,082,972
Non-Departmental	228,088,405	312,884,486	127,088,791	145,946,420	136,996,075
<b>Total</b>	<b>\$ 2,546,663,506</b>	<b>\$ 2,595,804,014</b>	<b>\$ 2,419,644,330</b>	<b>\$ 2,442,719,193</b>	<b>\$ 3,969,772,159</b>

**(Per Florida Statute 129.01(2)(b))**

<b><u>Budgeted Revenues</u></b>	<b>Total</b>	<b>Countywide</b>	<b>Non-Countywide</b>
Current Property Taxes	\$ 953,883,401	\$ 694,074,589	\$ 259,808,812
Licenses, Permits & Other Taxes	253,528,493	236,311,679	17,216,814
Intergovernmental Revenues	287,576,544	286,112,174	1,464,370
Charges for Services	535,741,230	497,359,160	38,382,070
Interest Earnings & Other Misc.	92,618,797	91,565,027	1,053,770
Interfund Transfers	507,259,384	465,991,328	41,268,056
Debt Proceeds	13,338,503	13,338,503	-
Statutory Reserves	(76,597,832)	(61,005,961)	(15,591,871)
Balances Brought Forward	1,402,423,639	1,247,375,398	155,048,241
<b>Total Revenues</b>	<b>\$ 3,969,772,159</b>	<b>\$ 3,471,121,897</b>	<b>\$ 498,650,262</b>

<b><u>Budgeted Expenditures</u></b>	<b>Total</b>	<b>Countywide</b>	<b>Non-Countywide</b>
General Government	\$ 308,535,276	\$ 308,535,276	\$ -
Public Safety	885,705,648	579,260,742	306,444,906
Physical Environment	371,676,647	371,676,647	-
Transportation	472,360,943	471,564,774	796,169
Economic Environment	108,051,825	107,470,421	581,404
Human Services	85,967,250	85,967,250	-
Culture & Recreation	137,940,235	83,099,545	54,840,690
Interfund Transfers	507,259,384	474,613,183	32,646,201
Reserves	811,195,904	711,519,863	99,676,041
Internal Services	144,082,972	144,082,972	-
Non-Departmental	136,996,075	133,331,224	3,664,851
<b>Total Expenditures</b>	<b>\$ 3,969,772,159</b>	<b>\$ 3,471,121,897</b>	<b>\$ 498,650,262</b>

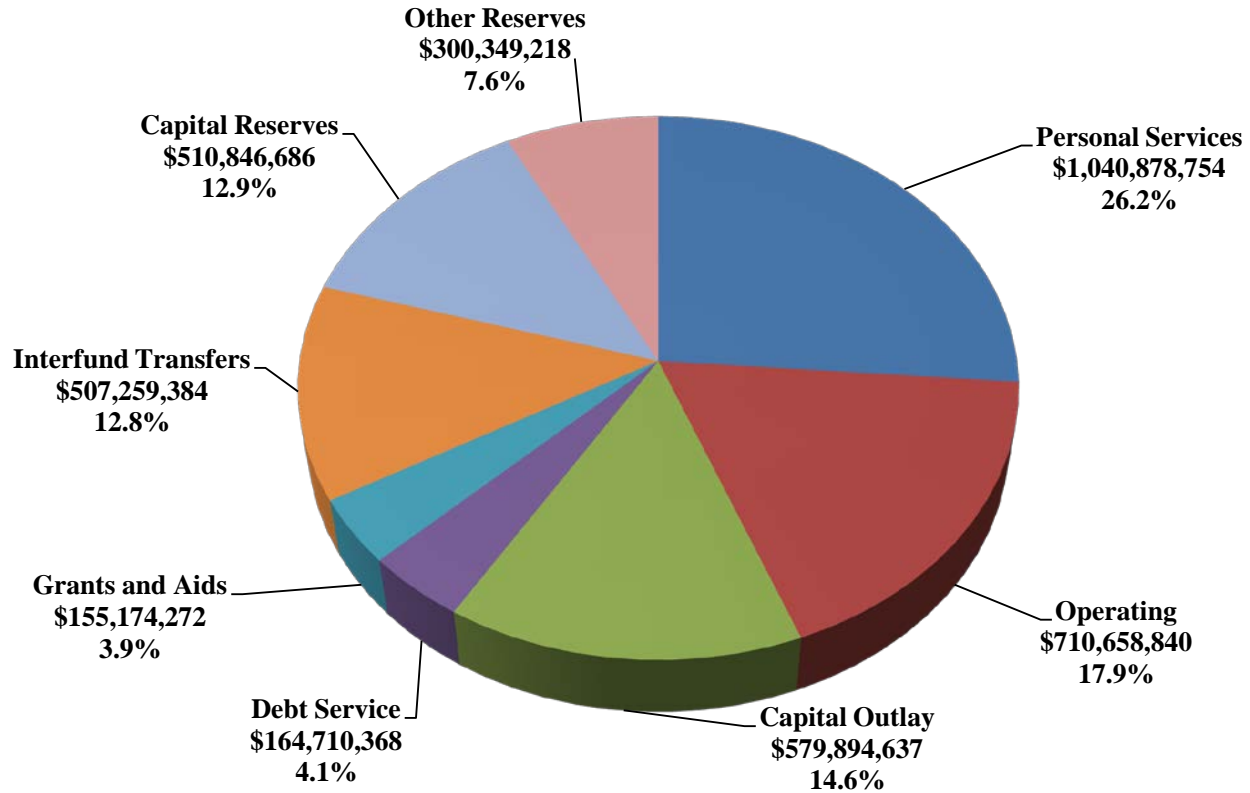
\*Note: Please refer to page 103 for a listing of Non-Countywide funds.

**SUMMARY OF REVENUES BY SOURCE**

**Palm Beach County, FL**

	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>%</b>
	<b>Actual</b>	<b>Estimate</b>	<b>Budget</b>	<b>Change</b>
<b>Current Property Taxes</b>	\$ 823,515,921	\$ 854,372,904	\$ 953,883,401	11.6%
<b>Licenses, Permits &amp; Other Taxes</b>				
Franchise Fee	\$ 31,120,936	\$ 33,300,000	\$ 35,300,000	6.0%
Utility Service Tax	35,925,528	38,680,000	40,930,000	5.8%
Local Option Gas Taxes	45,491,756	45,870,000	45,994,000	0.3%
Tourist Development Tax	30,523,694	32,660,351	34,293,369	5.0%
Communication Services Tax	27,111,442	26,700,000	26,700,000	0.0%
Developer Contributions & Impact Fees	41,639,692	31,020,701	42,124,588	35.8%
Building Permits	14,934,688	15,000,000	15,500,000	3.3%
Other Licenses, Permits & Other Taxes	13,961,639	11,704,962	12,686,536	8.4%
<b>Licenses, Permits &amp; Other Taxes</b>	<b>\$ 240,709,375</b>	<b>\$ 234,936,014</b>	<b>\$ 253,528,493</b>	<b>7.9%</b>
<b>Intergovernmental Revenues</b>				
State Shared Revenues	\$ 25,608,477	\$ 26,600,000	\$ 28,100,000	5.6%
State Grants	35,817,398	22,956,083	60,825,240	165.0%
One-Half Cent Sales Tax	74,054,479	79,600,000	84,400,000	6.0%
Other Local Government Revenue	4,187,709	2,939,625	3,824,825	30.1%
Federal Grants	114,468,699	94,031,511	88,272,294	-6.1%
Constitutional Gas Tax	15,830,679	16,087,000	16,310,000	1.4%
Other Intergovernmental Revenues	5,733,362	5,798,088	5,844,185	0.8%
<b>Intergovernmental Revenues</b>	<b>\$ 275,700,803</b>	<b>\$ 248,012,307</b>	<b>\$ 287,576,544</b>	<b>16.0%</b>
<b>Charges for Services</b>				
Water and Wastewater	\$ 163,002,426	\$ 170,209,000	\$ 171,273,000	0.6%
Airport	76,387,712	76,731,120	66,839,020	-12.9%
Sheriff	60,840,439	59,746,423	60,996,400	2.1%
Fire Rescue	27,974,884	29,757,220	32,245,638	8.4%
Parks and Recreation	15,814,786	15,886,232	16,367,027	3.0%
Palm Tran	12,097,134	14,987,550	14,697,723	-1.9%
Interdepartmental	146,137,675	145,824,930	153,531,090	5.3%
Other Charges for Services	19,910,061	18,092,800	19,791,332	9.4%
<b>Charges for Services</b>	<b>\$ 522,165,117</b>	<b>\$ 531,235,275</b>	<b>\$ 535,741,230</b>	<b>0.8%</b>
<b>Interest</b>	(4,183,092)	9,288,593	9,645,241	3.8%
<b>Miscellaneous</b>	163,997,990	92,138,558	82,973,556	-9.9%
<b>Interfund Transfers</b>	447,758,359	451,626,918	507,259,384	12.3%
<b>Debt Proceeds</b>	16,299,880	74,814,470	13,338,503	-82.2%
<b>Statutory Reserves</b>	-	-	(76,597,832)	0.0%
<b>Balance Brought Forward</b>	1,380,137,229	1,348,717,793	1,402,423,639	4.0%
<b>Total</b>	<b>\$ 3,866,101,582</b>	<b>\$ 3,845,142,832</b>	<b>\$ 3,969,772,159</b>	<b>3.2%</b>

## Total of All Funds \$3,969,772,159



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

**Personal 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 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, 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 (\$33,004,756) which are part of Other Reserves.

**Grants & 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.

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimate</b>	<b>Budget</b>
Personal Services	\$ 951,498,741	\$ 932,996,090	\$ 952,834,058	\$ 994,713,793	\$ 1,040,878,754
Operating Expenses	535,656,337	531,992,700	566,317,759	588,119,322	710,658,840
Capital Outlay (1)	198,032,063	173,974,859	149,572,991	112,306,764	579,894,637
Debt Service (2)	253,599,863	338,716,025	153,666,149	170,600,000	164,710,368
Grants & Aids	163,393,677	172,407,737	149,495,012	125,352,396	155,174,272
Capital Reserves	0	0	0	0	510,846,686
Other Reserves	0	0	0	0	300,349,218
Interfund Transfers	444,482,825	445,716,603	447,758,361	451,626,918	507,259,384
<b>Total Gross Budget</b>	<b>\$ 2,546,663,506</b>	<b>\$ 2,595,804,014</b>	<b>\$ 2,419,644,330</b>	<b>\$ 2,442,719,193</b>	<b>\$ 3,969,772,159</b>

(1) Capital Outlay includes capital projects as well as operating capital expenses.

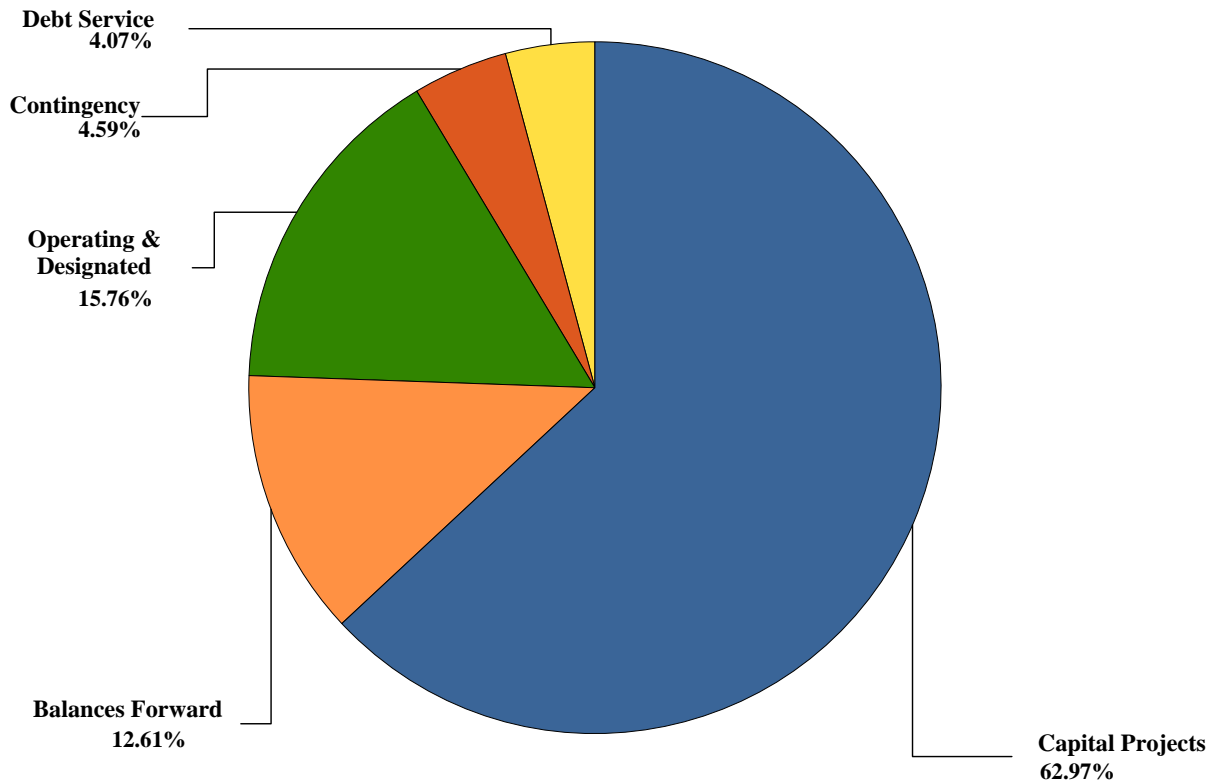
(2) Debt Service includes lease purchases and excludes PBSO debt service budget.

Note:Constitutional Officers' expenses are not offset by excess fees.



# FY 2015 Budgeted Reserves By Type

\$811,195,904



	Contingency	Capital Projects	Debt Service	Operating & Designated	Balances Forward	Total FY 2015
General Fund (0001)	\$20,000,000	\$0	\$0	\$0	\$65,000,000	\$85,000,000
Special Revenue Funds (1000-1999)	\$6,692,021	\$0	\$0	\$104,549,569	\$37,319,368	\$148,560,958
Debt Service Funds (2000-2999)	\$0	\$0	\$24,564,805	\$0	\$0	\$24,564,805
Capital Projects Funds (3000-3999)	\$794,717	\$386,116,344	\$1,873,555	\$0	\$0	\$388,784,616
Enterprise Funds (4000-4999)	\$9,723,548	\$124,730,342	\$6,566,396	\$1,416,154	\$0	\$142,436,440
Internal Service Funds (5000-5999)	\$0	\$0	\$0	\$21,849,085	\$0	\$21,849,085
<b>Total FY 2015</b>	<b>\$37,210,286</b>	<b>\$510,846,686</b>	<b>\$33,004,756</b>	<b>\$127,814,808</b>	<b>\$102,319,368</b>	<b>\$811,195,904</b>

**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.

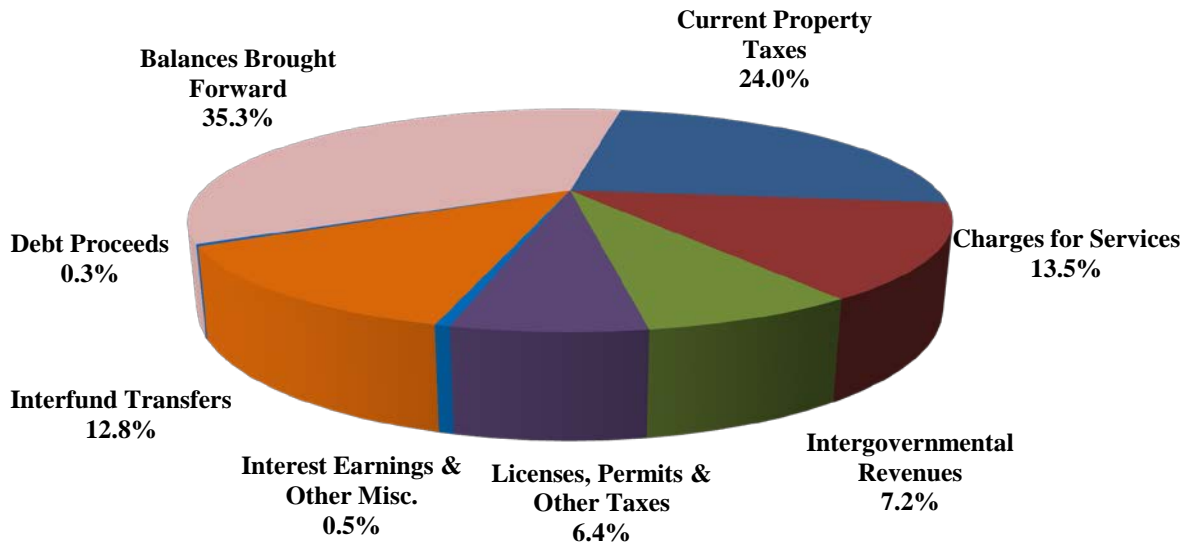
**Debt Service** - represents funds set aside for future debt service payments in accordance with bond requirements.

**Operating & Designated 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.

**TRENDS AND FORECASTS**

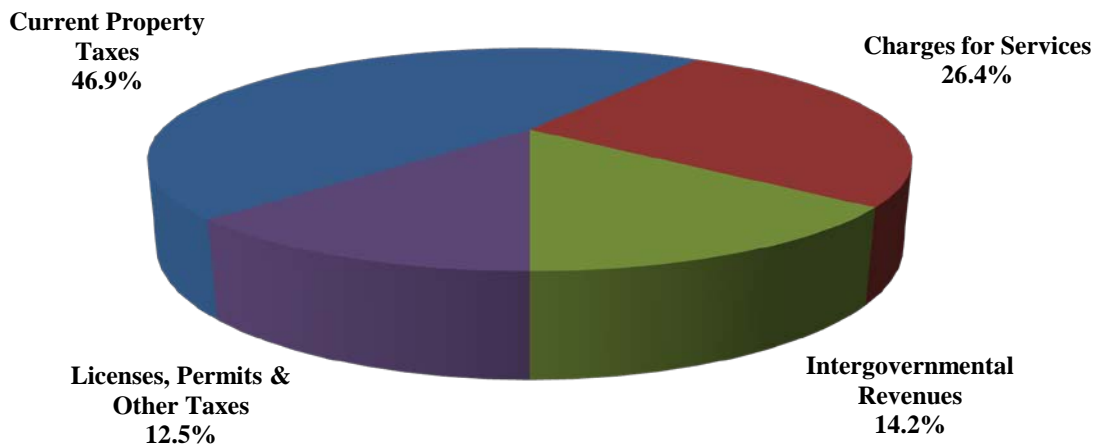
The graph below represents FY 2015 budgeted revenues totaling \$3,969,772,159



The use of fund balances and interfund transfers comprise 48.1% of total budgeted revenues in Palm Beach County. When you exclude these two categories, the major revenue sources for Palm Beach County are property taxes, charges for services, intergovernmental revenues, and licenses, permits and other taxes. These major current revenue sources account for 51.2% of overall FY 2015 budgeted revenue, or 98.6% of FY 2015 budgeted revenues not including fund balance and interfund transfers.

The graph below illustrates the percentage of each major revenue source against the total of all major revenues (\$2,030,729,668).

**FY 2015 Major Revenue Sources**



The following pages will discuss each major revenue source, the underlying assumptions for each revenue estimate, and significant revenue trends.

**TRENDS AND FORECASTS**

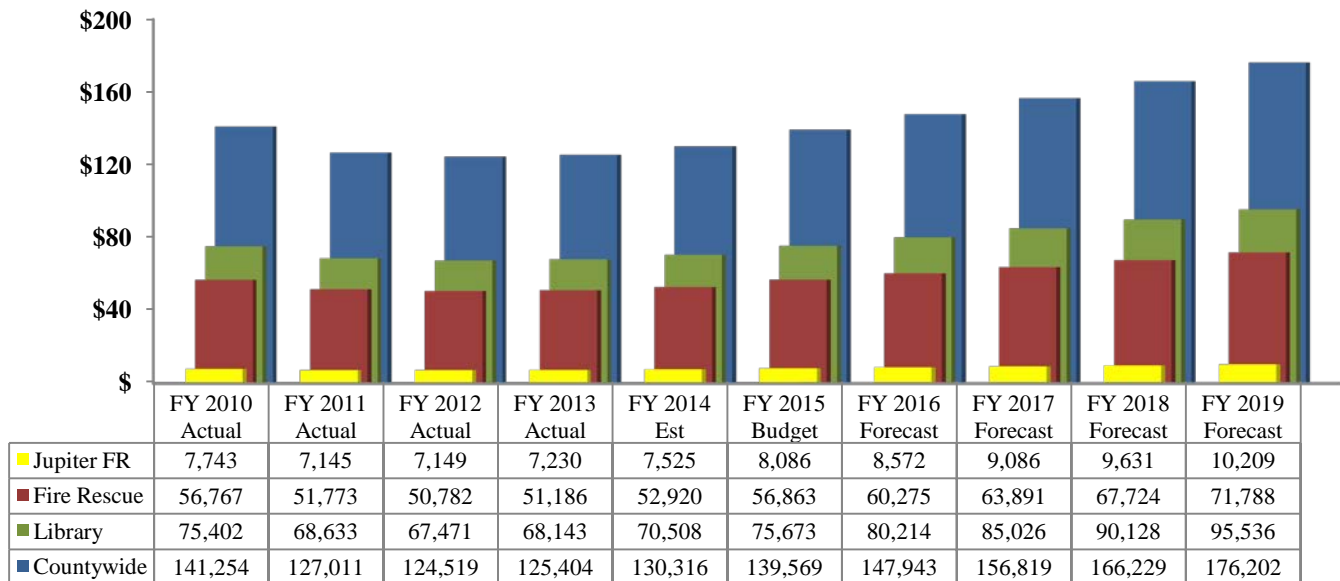
**Current Property Taxes**

The major revenue source funding Palm Beach County's general operations continues to be property taxes. The following graphs present the history of the taxable property values and the operating property tax revenues for the County, the Fire district, and the Library district. The FY 2015 budget is based on the County experiencing an increase in taxable property values of \$7.7 billion (5.53%) and the addition of new construction of approximately \$1.5 billion. The County anticipates the taxable property values to increase by 5% in FY 2016, with an addition of new construction valuing approximately \$1.4 billion. Thereafter, property values are projected to increase 6% annually.

In FY 2015, current property taxes total \$953.9 million. Of this amount, \$667.3 million or 70.0% is attributable to the Countywide millage rate excluding voted debt. The Fire Rescue taxes comprise \$214.2 million or 22.5% of the total. The remaining property tax revenue is related to millages for the County Library (\$41.6 million or 4.3%) and the general obligation debt (\$30.8 million or 3.2%).

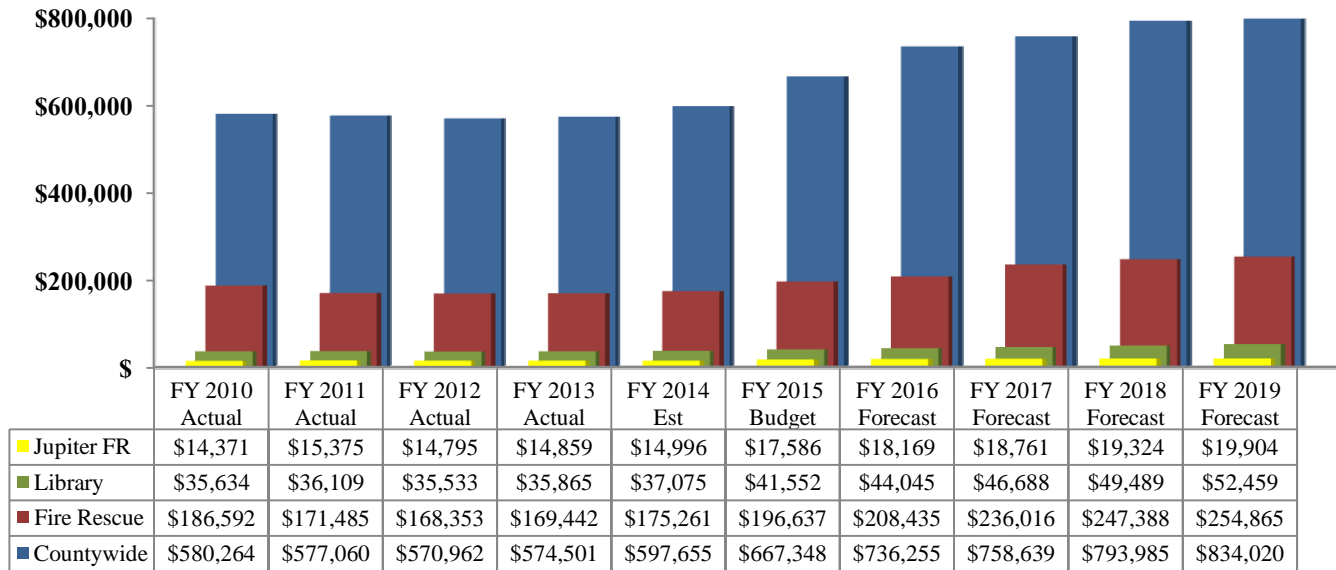
The Countywide operating tax rate is 4.7815; no increase from FY 2014. The rollback rate is the millage rate that generates the same tax revenue from the same assessed properties. Therefore, new construction is not calculated in the roll-back rate. FY 2015 new construction is valued at approximately \$1.5 billion, which equates to Countywide property tax revenue of approximately \$7.3 million.

**Taxable Property Values (\$000,000)**



**TRENDS AND FORECASTS**

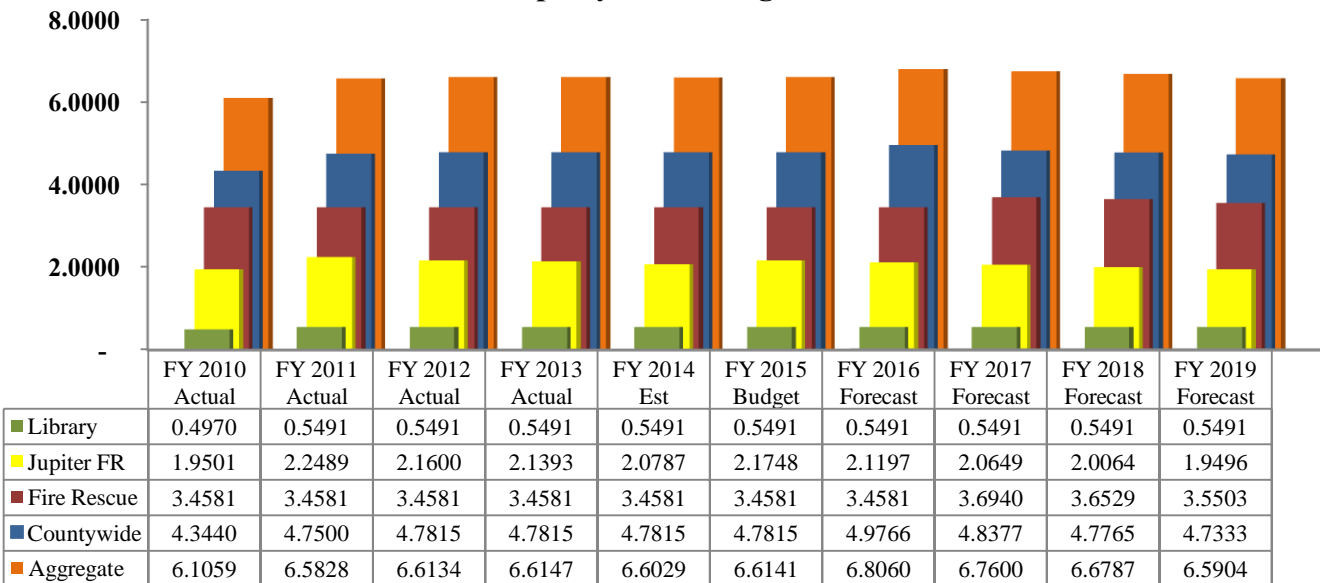
**Property Tax (Operating) Revenues (\$000)**



Excludes voted debt

The graph below illustrates the history of the Countywide, Library, Fire Rescue and Jupiter Fire Rescue operating millage rates, as well as the aggregate millage rate.

**Property Tax Millage Rates**



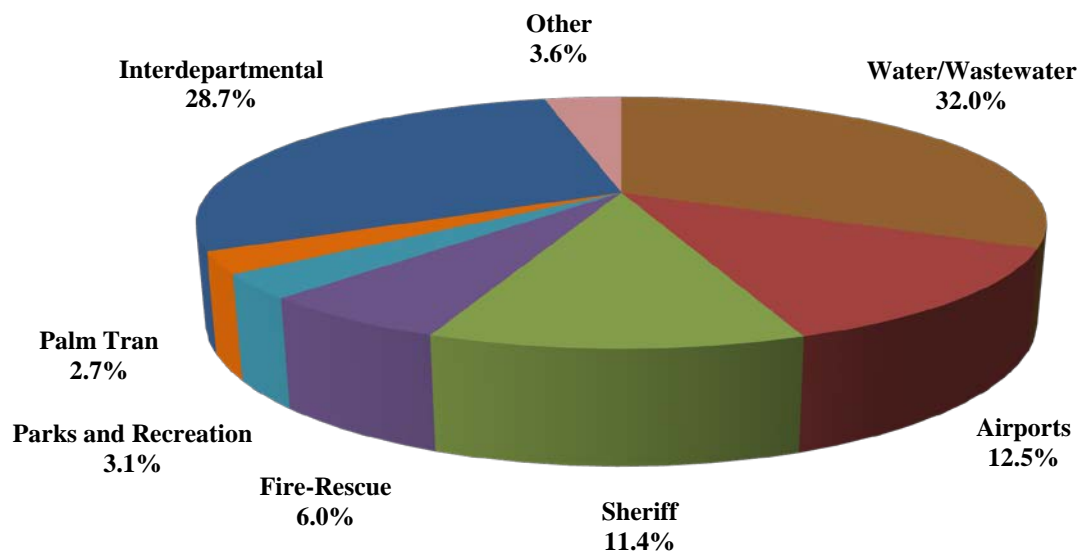
**TRENDS AND FORECASTS**

**Charges for Services**

Charges for Services represents fees charged as a result of direct benefit or in lieu of other charges. As shown in the graph below, Interdepartmental Charges and Water/Wastewater Utilities Charges account for a majority of the revenues in the charges for services category. The other major revenues in this category include Airport, Sheriff, and Fire Rescue charges. The remaining balance in charges for services include Parks and Recreation fees, Palm Tran fares, and other miscellaneous fees.

The graph below illustrates the percentage of each charge for services type against the total of all charges for services (\$535,741,230).

**FY 2015 Charges for Services**

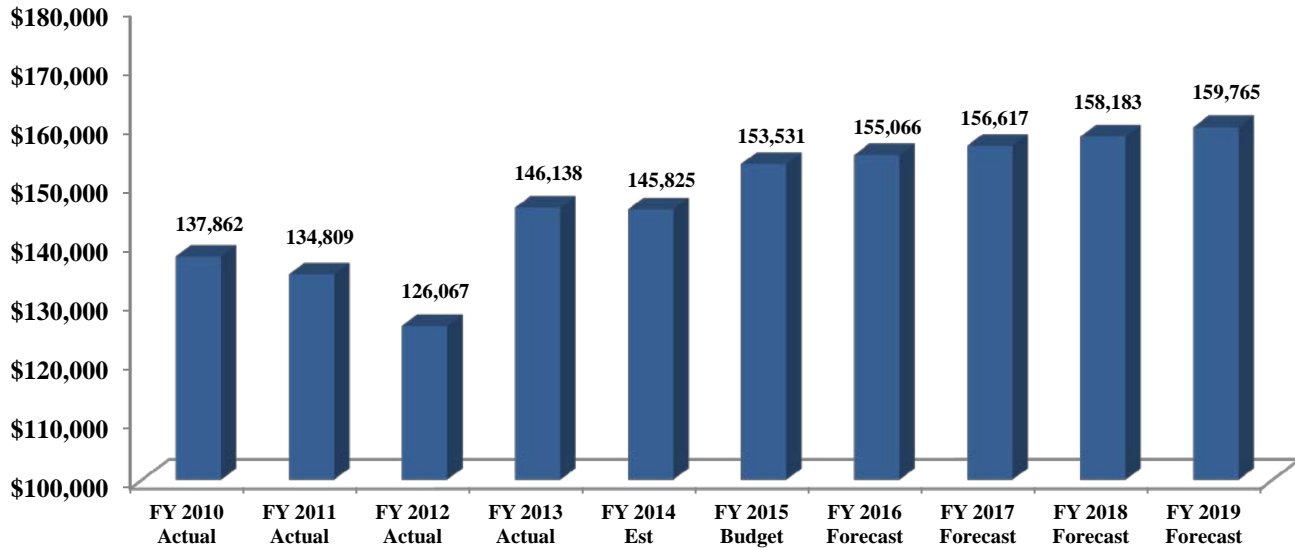


**Charges for Services - Interdepartmental Charges**

Interdepartmental Charges total \$153,531,090 in FY 2015, or 28.7% of the FY 2015 Charges for Services Category. Interdepartmental Charges represent charges for goods and services exchanged between County departments. The majority of revenues in this category are related to Risk Management charges for insurance, including health, property and casualty, and workers compensation, which amounts to \$91.5 million or 59.6% of the total. The other major source of revenue is Fleet Management charges (\$39.8 million). Combined, Risk Management and Fleet Management charges comprise over 85.5% of the Interdepartmental Charges category. These revenues are based on a cost allocation method supported to recover costs to support the operations. Internal Service charges are projected to increase 1.0% annually. This is determined based on potential increase in the service departments budgets related to personnel retirement cost increases and maintenance contract increases.

**TRENDS AND FORECASTS**

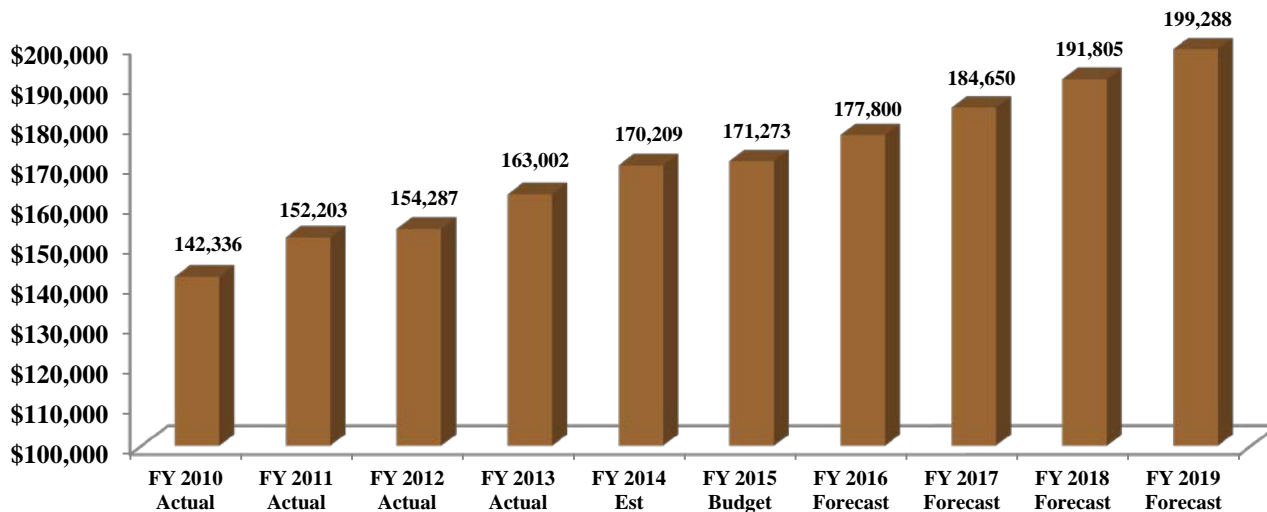
**Interdepartmental Charges (\$000)**



**Charges for Services - Water/Wastewater Utilities Charges**

Water/Wastewater Utilities charges total \$171,273,000 in FY 2015, or 32.0% of the FY 2015 Charges for Services Category. These revenues represent fees paid to the Water Utilities Department for providing potable water, reclaimed water, and wastewater service to approximately 532,000 residents in the central and south-central unincorporated areas of the County and the western communities. Effective October 1, 2014 fees for potable water, wastewater, and reclaimed water were increased by 2.83% as part of the annual Consumer Price Index adjustment for water and sewer maintenance. The revenue from the fee increase in FY 2015 is offset by conservation efforts resulting in a decrease in gallons per household.

**Water/Wastewater Utilities Charges (\$000)**

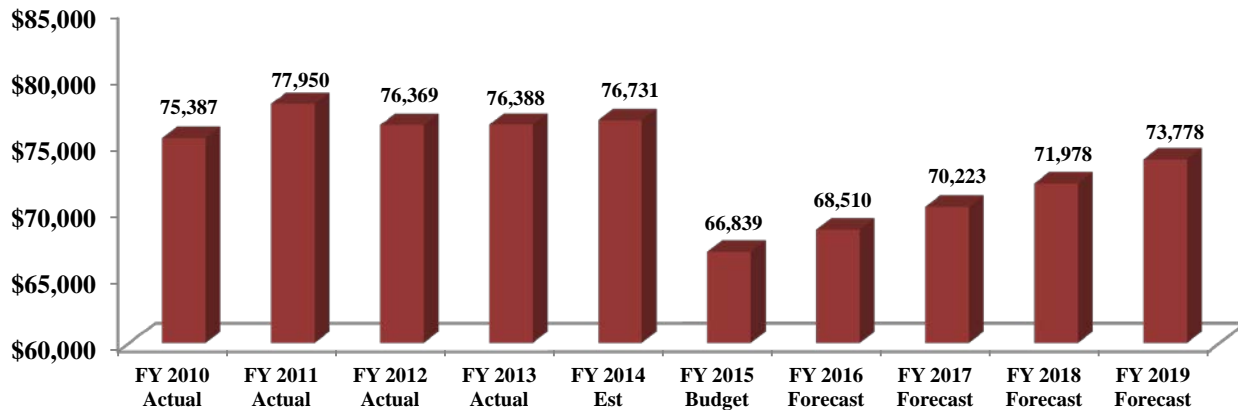


**TRENDS AND FORECASTS**

**Charges for Services - Airport Charges**

Airport charges total \$66,839,020 in FY 2015, or 12.5% of the FY 2015 Charges for Services Category. This category includes revenues associated with the operation of Palm Beach International Airport, as well as three general aviation airports. Approximately 66% of total revenue is attributable to fees for parking and rental cars, rental space for airlines, and passenger facility charges. The remaining balance of revenue includes items such as landing fees, concession charges, and other rental charges. The decrease in charges for services is primarily due to the reduction of airline rates and fees as a result of lower debt service cost. Future estimates are based on historical trend analysis and current and projected economic conditions.

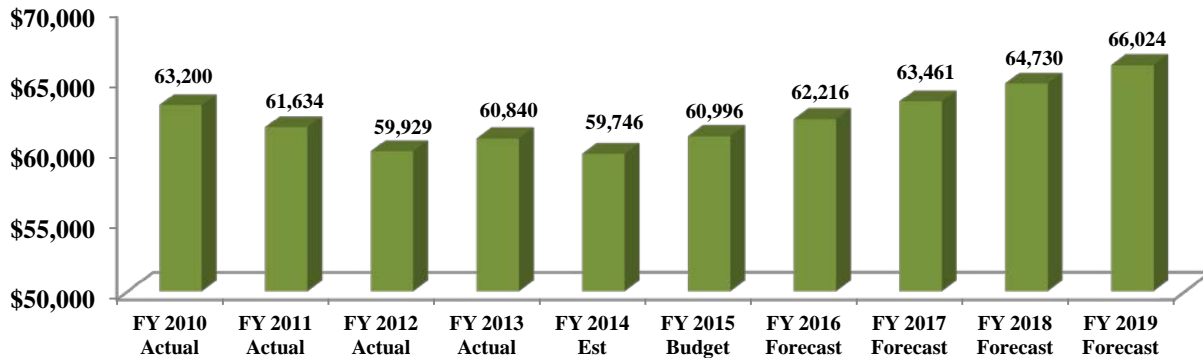
**Airport Charges (\$000)**



**Charges for Services - Sheriff Charges**

Fees charged by the Palm Beach County Sheriff's Office total \$60,996,400 in FY 2015, or 11.4% of the FY 2015 Charges for Services Category. The majority of this amount are charges for police services provided to specific fee-for-service areas, which comprise \$52.1 million or 85.4% of total Sheriff charges. Currently, the Sheriff's department provides police services to nine cities. The other major fee collected by the Sheriff's Office is for room and board charges at correctional and detention facilities paid by the Federal government. This charge totals \$5.9 million or 9.6% of total Sheriff charges. Future estimates are based on contractual annual increases with the cities.

**Sheriff Charges (\$000)**



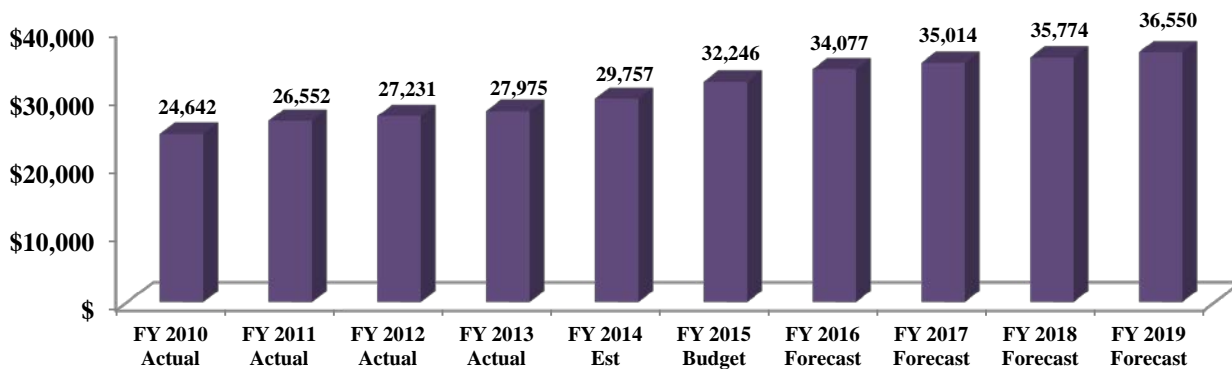


**TRENDS AND FORECASTS**

**Charges for Services - Fire Rescue Charges**

Fire Rescue charges total \$32,245,638 in FY 2015, or 6.0% of the FY 2015 Charges for Services Category. This category includes fees charged by Palm Beach Fire Rescue. The largest source of revenue in this category is for Ambulance Transport Fees, which represent \$22.5 million or 69.9% of total Fire Rescue Charges. The other major revenue source is charges for fire protection services provided to specific fee-for-service areas, which totals \$2.6 million or 7.9% of total Fire Rescue Charges. Future estimates are based on annual increases with the cities and a projected increase in ambulance trips.

**Fire Rescue Charges (\$000)**



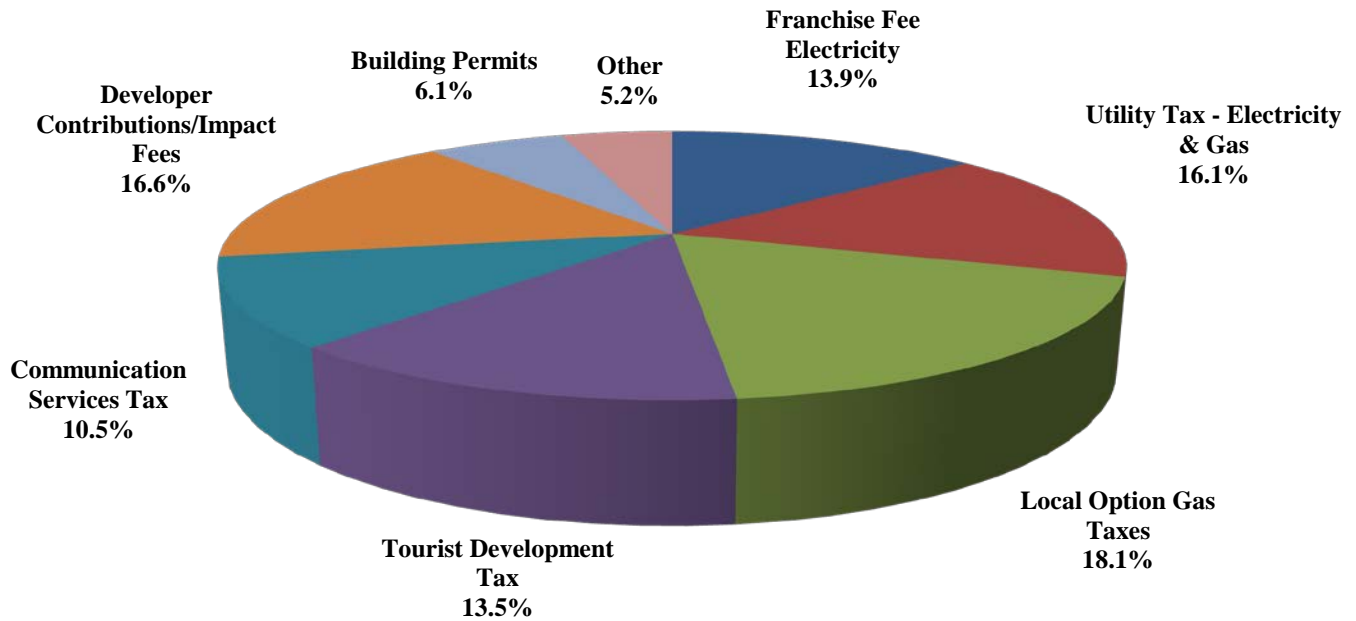
**TRENDS AND FORECASTS**

**Licenses, Permits, and Other Taxes**

This category reflects multiple revenue types, the largest of which are local option gas taxes totaling \$46.0 million or 18.1% of revenue in this category. The next largest revenue type includes developer contributions and impact fees (\$42.1 million or 16.6%), fees and taxes on public utilities, including the electricity franchise fee (\$35.3 million or 13.9%), electricity and natural gas utility taxes (\$40.9 million or 16.1%), and the communications services tax (\$26.7 million or 10.5%). Other revenue types in this category include the Tourist Development Tax, Building Permits, and fees paid for professional and occupational licenses.

The graph below illustrates the percentage of each charges for services type against the total of all licenses, permits, and other taxes (\$253,528,493).

**FY 2015 Licenses, Permits, and Other Taxes**

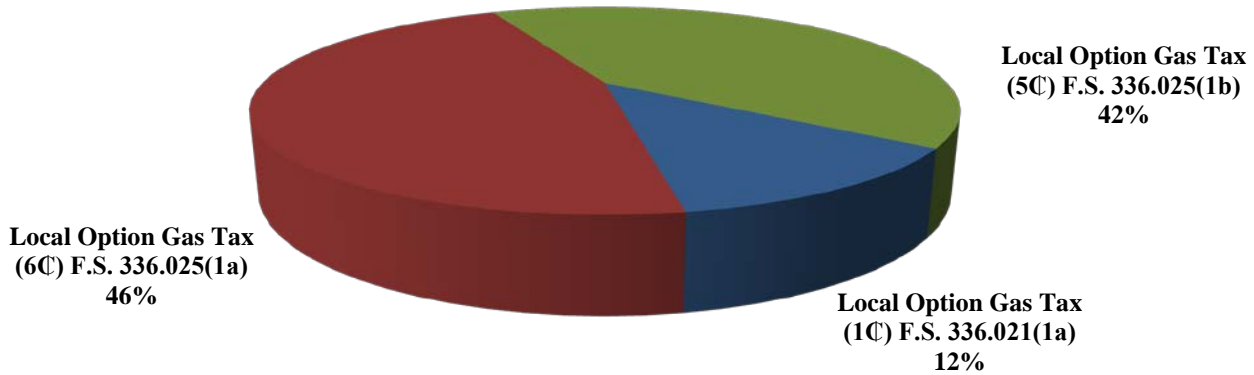


**TRENDS AND FORECASTS**

**Licenses, Permits, and Other Taxes - Local Option Gas Taxes**

Palm Beach County levies three local option gas taxes totaling \$45,994,000 in FY 2015. The graph below illustrates the percentage of each local option gas tax against the total of all local option gas taxes.

**FY 2015 Local Option Gas Taxes**

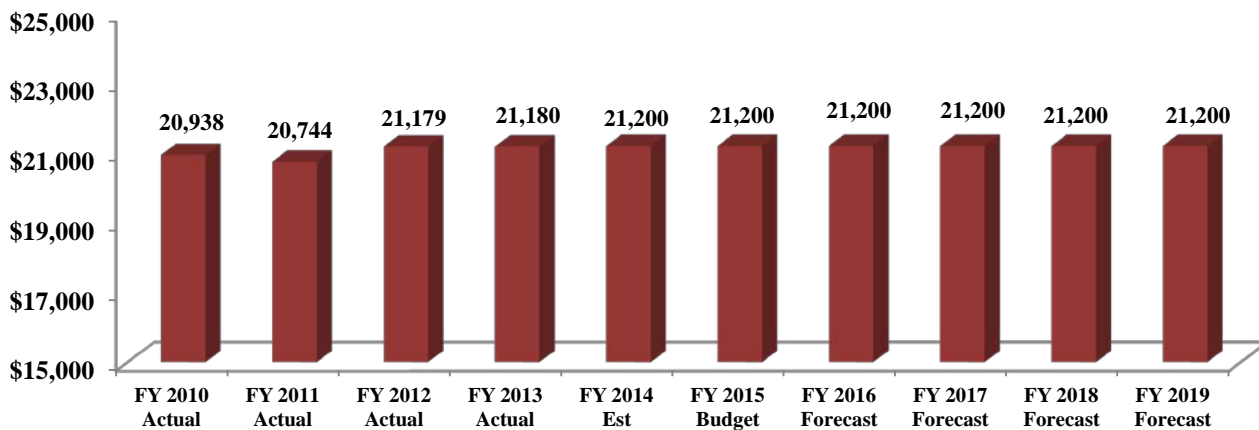


The County receives estimates each year for the local option gas taxes. Revenue forecasts are based on historical trend analysis of fuel prices. Typically, when fuel prices increase, there is an overall decrease in discretionary driving, thus less gallons of fuel purchased, negatively impacting the County's revenue. Although, recent fuel prices have not significantly fluctuated and have overall averaged approximately \$3.63/gallon\*, there is a nationwide emphasis on utilizing fuel efficient cars.

\* Average of first three quarters of 2014 from US Energy Information Administration for Miami Area

A 6-Cent Gas Tax is levied by the County per F.S. Section 336.025(1)(a) on each gallon of motor and diesel fuel sold. This tax, originally adopted in 1983 by the Board of County Commissioners, was due to expire in 1995 and was extended for an additional thirty years. Use of the proceeds is restricted to transportation expenditures. The proceeds of the tax are distributed by the Department of Revenue and the County receives approximately two-thirds of the allocation.

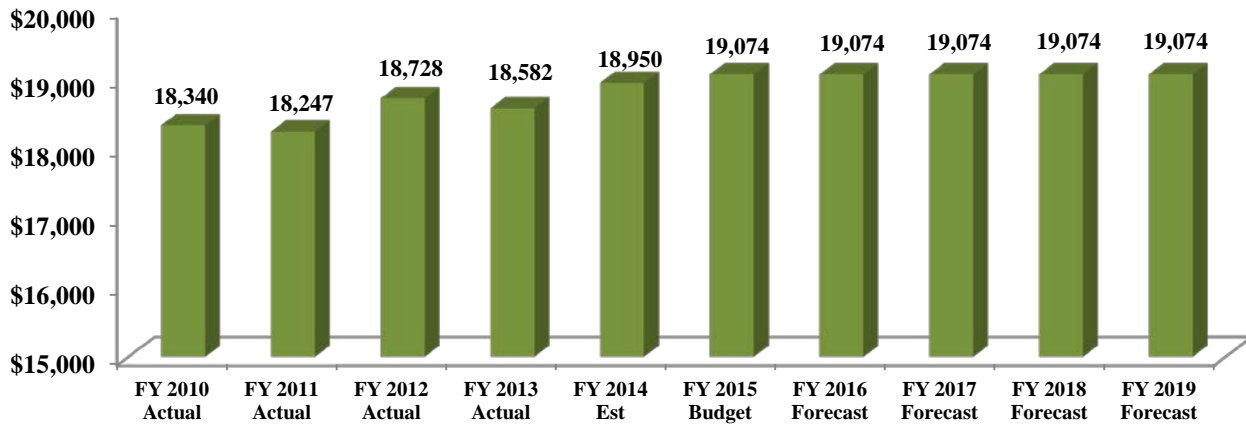
**Local Option 6-Cent Gas Tax (\$000)**



**TRENDS AND FORECASTS**

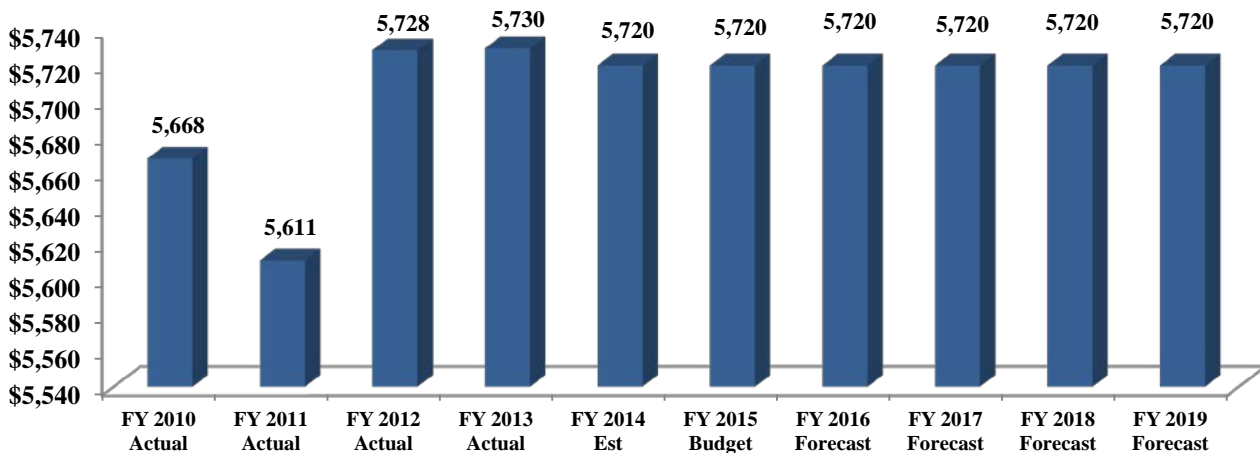
A **5-Cent Gas Tax** is levied by the County per F.S. Section 336.025(1)(b) on motor fuel only. This tax was adopted by the Board of County Commissioners in 1993, and use of the proceeds is restricted to transportation expenditures needed to meet the requirements of the capital improvement element of the adopted comprehensive plan. Current board policy allocates 50% of this revenue to mass transit and 50% to road improvements. The County shares proceeds of this tax with local municipalities through interlocal agreements. The proceeds of the tax are distributed by the Department of Revenue and the County receives 78.92% of the allocation.

**Local Option 5-Cent Gas Tax (\$000)**



A **1-Cent Gas Tax (Ninth Cent)** is levied by the County per F.S. Section 336.021 on each gallon of motor and diesel fuel sold. This tax was adopted by the Board of County Commissioners in 1993, and use of the proceeds is restricted to transportation expenditures. Current board policy allocates 50% of this revenue to mass transit and 50% to road improvements. The proceeds of the tax are distributed by the Department of Revenue to the County and this tax is not shared with municipalities.

**Local Option 1-Cent (Ninth Cent) Gas Tax (\$000)**



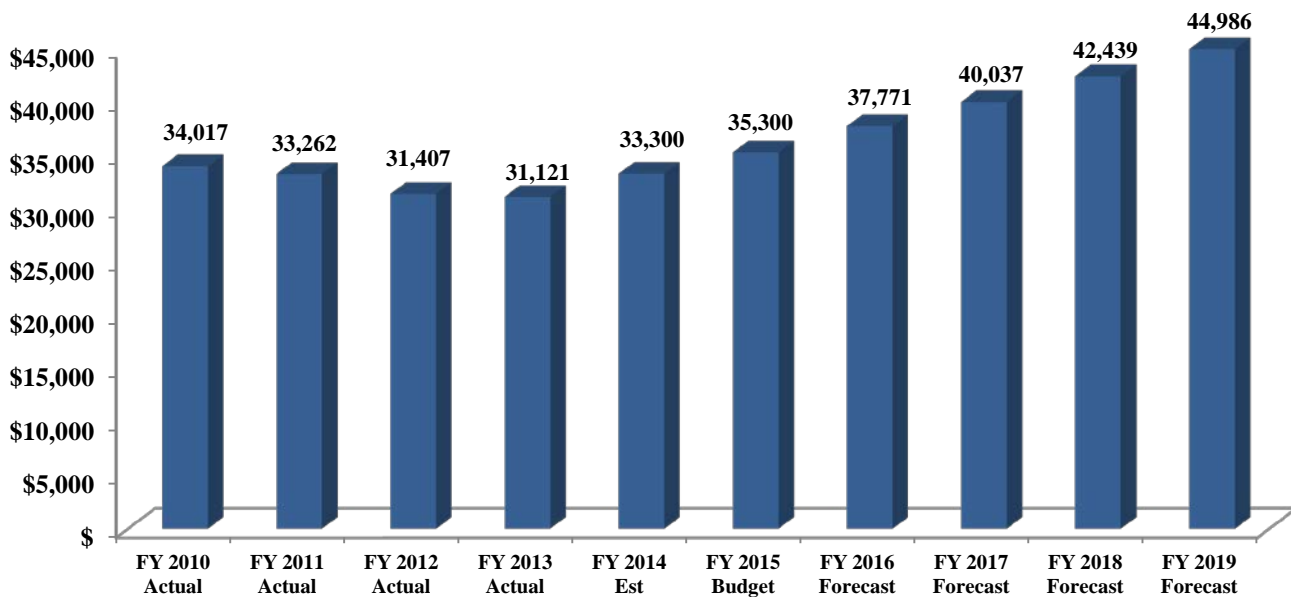
**TRENDS AND FORECASTS**

**Licenses, Permits, and Other Taxes - Franchise Fee - Electricity**

The County's largest franchise agreement is for electricity. The franchise fee is imposed on the sale of electricity to customers within unincorporated areas of Palm Beach County. This fee is charged for the privilege, granted to Florida Power and Light (FPL), to use the right-of-way in the unincorporated area of Palm Beach County.

In FY 2009, the County entered into a new franchise agreement with FPL where the franchise fee decreased from 6% to 5.9% while changing the method of calculation by eliminating the consideration given for taxes FPL pays to the County and other taxing authorities. Under the prior agreement's method of calculation, the effective rate was 4.2%. Future estimates are based on trend analysis considering a slight upturn in population, a flat FPL rate, and conservative consumption.

**Franchise Fee - Electricity (\$000)**



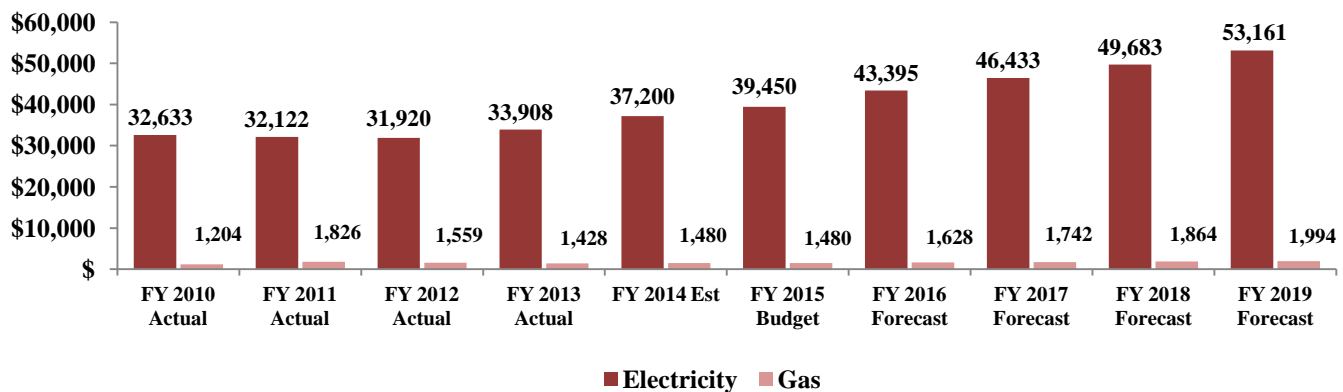
**TRENDS AND FORECASTS**

**Licenses, Permits, and Other Taxes - Utility Taxes - Electricity and Gas**

The County imposes Utility Taxes on the purchase of both electricity and metered or bottled gas within the unincorporated areas of Palm Beach County. These taxes are authorized under the Palm Beach County Public Service Tax Ordinance, which requires sellers of these utilities to collect the tax from its customers and remit to the County. For FY 2015, Electricity Utility Taxes total \$39.5 million, while Gas Utility Taxes total \$1.5 million.

Utility taxes are assessed at 10% of the first \$4,000 purchased in a monthly period, 2% of the next \$2,000 purchased, and 1% of any amount in excess of \$6,000. For billings other than monthly, the tax rate is 10%. Future estimates are based on trend analysis considering a slight upturn in population, flat utilities rates, and conservative consumption.

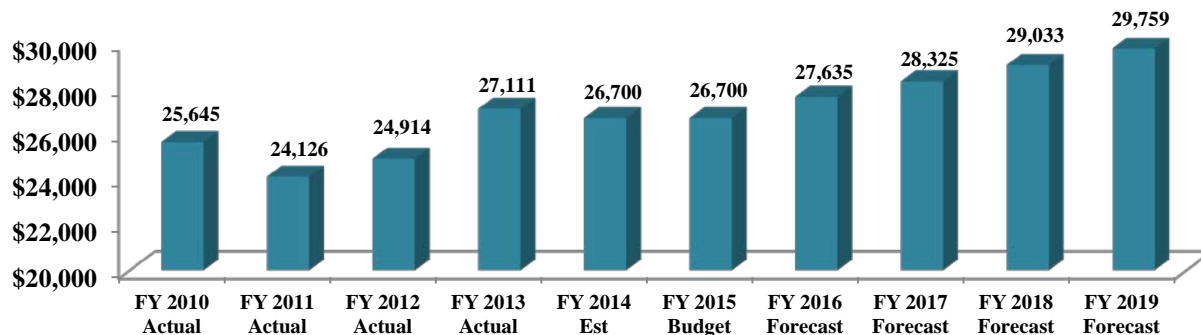
**Utility Taxes - Electricity and Gas (\$000)**



**Licenses, Permits, and Other Taxes - Communications Services Tax**

As of 2001, the Communications Services Tax (CST) replaced the Telecommunications Service Utility Tax, Telecommunication Franchise Fees, and the Cable TV Franchise Fees with a single levy. The CST is collected and distributed by the State. Palm Beach County's rate is 5.72% and FY 2015 revenue totals \$26.7 million. Revenue estimates are projected by the State to be used by local agencies during budget preparations and projections are based on historical trend analysis. The decrease in fiscal years 2010-2012 is attributable to the State reducing the County's distribution by \$2.2 million/year to redistribute Statewide. The repayment is to correct the State's prior years' distribution formulas.

**Communications Services Tax (\$000)**



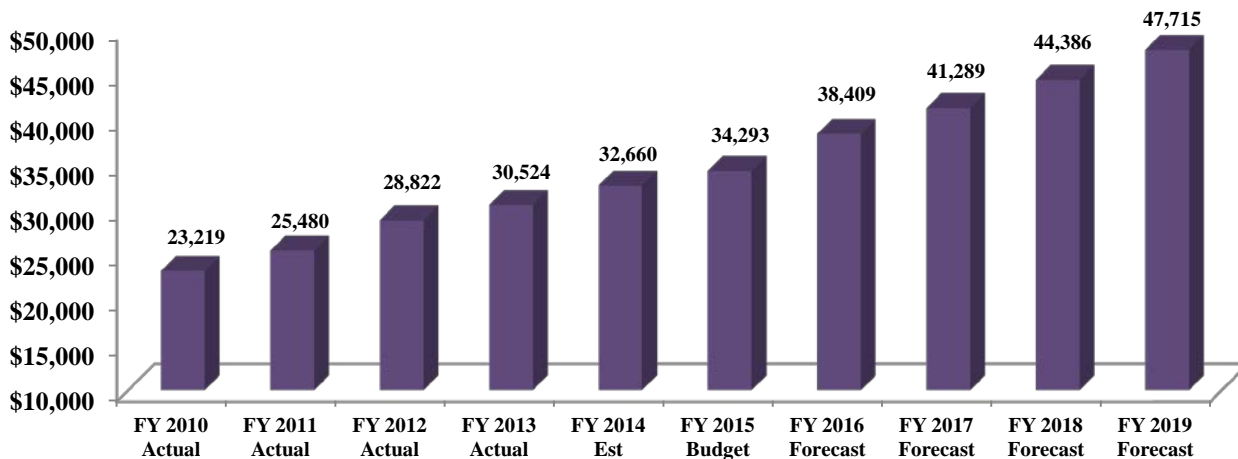
**TRENDS AND FORECASTS**

**Licenses, Permits, and Other Taxes - Tourist Development Tax**

Tourist Development Taxes are derived from a 5% tax on the renting of any living accommodation for a term of six months or less. Each year, the first cent is reserved for convention center improvements. The first \$250,000 of the 2nd, 3rd, and 5th cents is reserved for the operation and maintenance costs of the convention center, and the next \$150,000 is reserved for special major projects. The remaining balance of the 2nd, 3rd, and 5th cents of this tax are distributed as follows: 52.47% for tourism promotion, 22.51% for cultural and fine arts, 14.1% for beach restoration, 3.92% for promotion of film/television production, and 7% for promotion of sporting events/activities. The 4th cent was adopted by the Board of County Commissioners in 1994 for debt service on bonds issued to finance the construction of a professional sports franchise facility (Roger Dean Stadium) and the convention center.

Revenues are slowly increasing, primarily due to tourism marketing efforts. Future estimates are based on historical trend analysis hedged with current economic conditions. FY 2012 actual includes a \$1,335,482 one time settlement with online travel companies.

**Tourist Development Tax (\$000)**



Palm Beach County bed tax collections for FY 2013 met the requirements per F.S. 125.0104 of a high tourism impact County. An approved certification letter was received from the Department of Revenue providing authorization to levy an additional 6th Cent. A public hearing has been scheduled for December 16, 2014 to approve the levy of the 6th cent Tourist Development Tax.



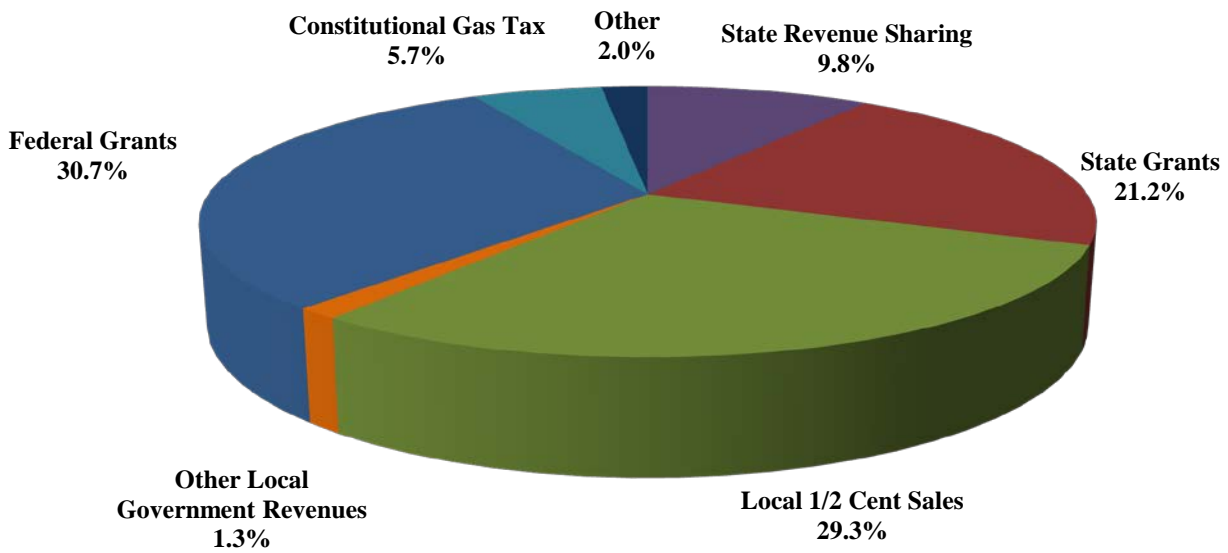
**TRENDS AND FORECASTS**

**Intergovernmental Revenues**

Intergovernmental revenue consists of revenues that are received from other government agencies. The majority of these revenues consist of Federal Grants, State Grants, and the local share of the State Sales Tax, which when combined represent 81.2% of Intergovernmental Revenues. Other revenues in this category consist of Constitutional Gas Taxes, Local Grants, and State Revenue sharing.

The graph below illustrates the percentage of each intergovernmental revenue type against the total of all intergovernmental revenues (\$287,576,544).

**FY 2015 Intergovernmental Revenues**



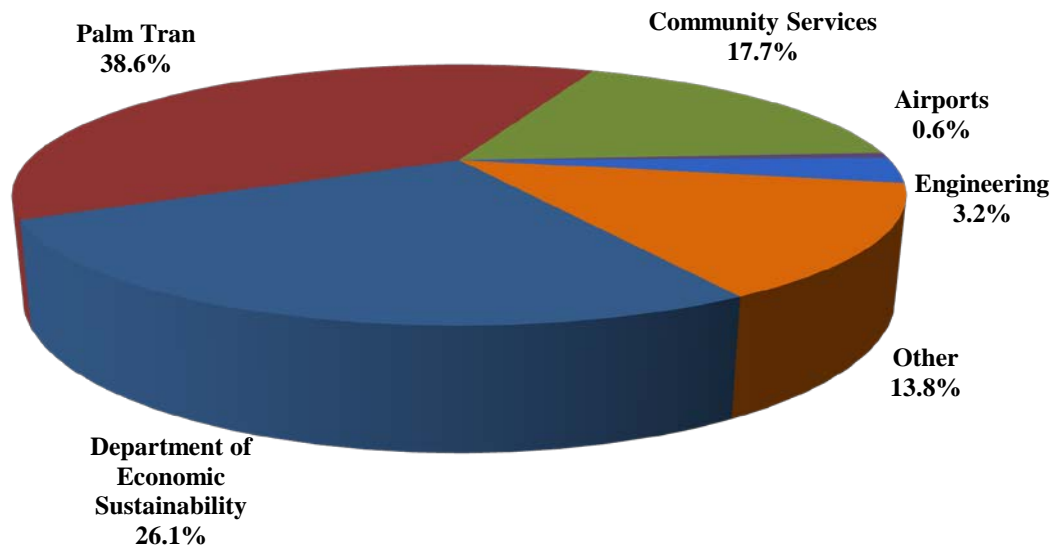
**TRENDS AND FORECASTS**

**Intergovernmental Revenues - Federal Grants**

Grant funding from the Federal Government includes formula grants, block grants, and competitive allocations. FY 2015 federal grants total \$88.3 million, of which 82.4% is attributable to funds awarded to the Department of Economic Sustainability, Palm Tran, and Community Services.

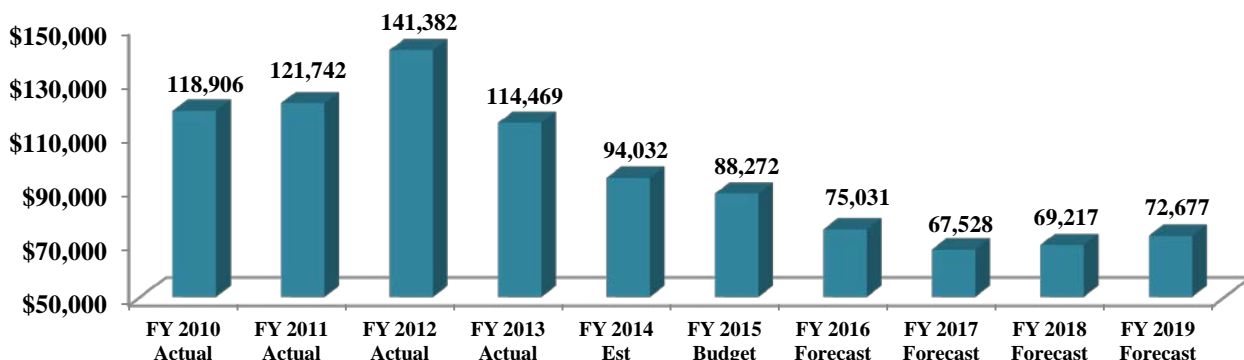
The graph below illustrates the percentage of total FY 2015 Federal Grant revenue by department:

**FY 2015 Federal Grants by Department**



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. Additionally, the FY 2014 adopted budget included approximately \$17 million in grants for Head Start and associated programs. In July of 2014, control of Head Start was turned over to Lutheran Family Services, and they assumed this grant revenue. This accounts for the decrease shown in FY 2015. Future estimates are based on historical trends of budgeted amounts, but these estimates can vary significantly due to the nature of the Federal appropriations process.

**Federal Grants (\$000)**



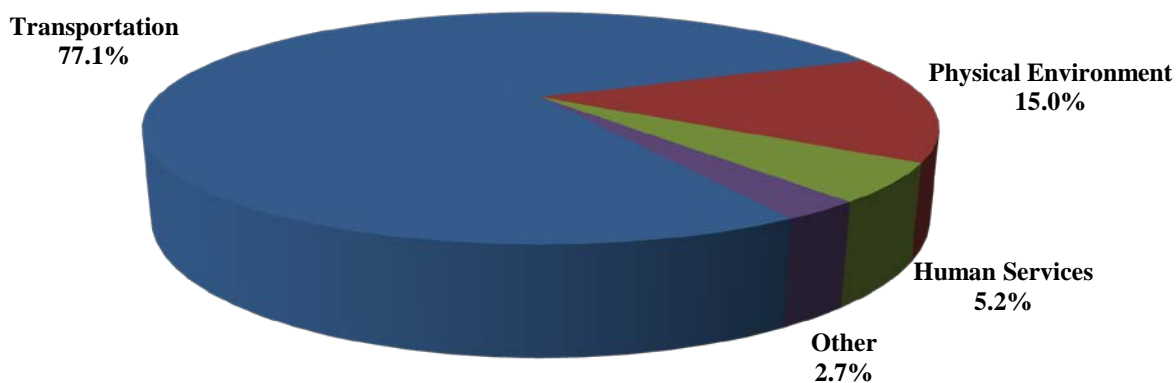
**TRENDS AND FORECASTS**

**Intergovernmental Revenues - State Grants**

Grant funding from the State Government include formula grants, block grants, and competitive allocations. The majority of FY 2015 state grants is attributable to funding for transportation related activities, including capital funding for Engineering, Palm Tran, and Airports. The next largest category is funding for the physical environment, primarily for Environmental Resource Management.

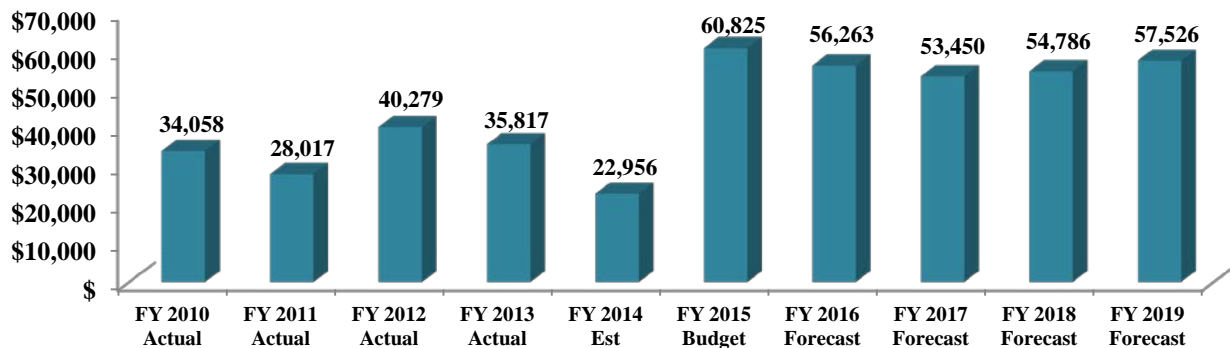
The graph below illustrates the percentage of total FY 2015 State Grant revenue by department:

**FY 2015 State Grants by Department**



The County budgets grant awards in total; however, they are usually received for multiple fiscal years. Due to this methodology, grants show a higher amount budgeted in the current fiscal year than in prior years. Future estimates are based on historical trends of budgeted amounts, but may vary significantly since funding is dependent upon the State appropriations process.

**State Grants (\$000)**

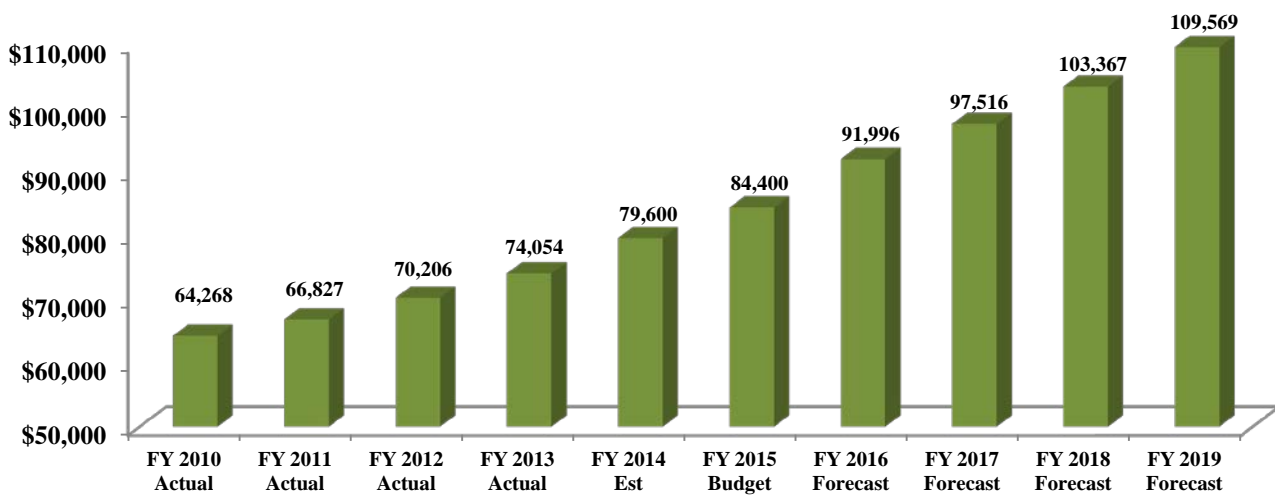


**TRENDS AND FORECASTS**

**Intergovernmental Revenues - Local Government Half-Cent Tax**

The State of Florida collects and distributes net sales tax to eligible county and municipal governments. The County and its municipalities share the total Palm Beach County distribution in accordance with a statutorily determined formula. The County's share includes both a countywide component (based on two-thirds of the County's incorporated population), and an unincorporated component (based on the unincorporated population). In total, the County receives approximately 59.4% of the proceeds and the municipalities share the remaining 40.6%. Revenue estimates are provided by the State each year. Revenue forecasts are based on a historical trend analysis hedged against current economic conditions.

**Local Government Half-Cent Tax (\$000)**



	<b>Adopted</b>		<b>Forecast</b>		
	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>
<b>Revenues</b>					
<b>Property Taxes - Current</b>	\$ 953,883,401	\$ 1,032,232,693	\$ 1,085,095,210	\$ 1,135,165,727	\$ 1,186,433,633
<b>Licenses, Permits and Other Taxes</b>					
Franchise Fees	\$ 35,300,000	\$ 37,771,000	\$ 40,037,260	\$ 42,439,495	\$ 44,985,865
Utility Service Tax	40,930,000	45,023,000	48,174,610	51,546,832	55,155,110
Local Option Gas Taxes	45,994,000	45,994,000	45,994,000	45,994,000	45,994,000
Tourist Development Tax	34,293,369	38,408,573	41,289,216	44,385,907	47,714,850
Communication Service Taxes	26,700,000	27,634,500	28,325,362	29,033,496	29,759,333
Developer Contributions& Impact Fees	42,124,588	44,362,515	46,824,179	46,824,179	46,824,179
Building Permits	15,500,000	19,375,000	21,312,500	23,443,750	25,788,125
Other Licenses, Permits and Taxes	12,686,536	12,813,402	13,005,602	13,265,714	13,531,028
<b>Licenses, Permits and Other Taxes</b>	<b>\$ 253,528,493</b>	<b>\$ 271,381,990</b>	<b>\$ 284,962,729</b>	<b>\$ 296,933,373</b>	<b>\$ 309,752,490</b>
<b>Intergovernmental Revenue</b>					
State Shared Revenues	\$ 28,100,000	\$ 30,348,000	\$ 32,168,880	\$ 34,099,012	\$ 36,144,953
State Grants	60,825,240	56,263,347	53,450,179	54,786,434	57,525,755
One-Half Cent Sales Tax	84,400,000	91,996,000	97,515,760	103,366,705	109,568,707
Other Local Government Revenue	3,824,825	3,614,459	3,433,736	3,502,411	3,572,459
Federal Grants	88,272,294	75,031,449	67,528,304	69,216,512	72,677,338
Constitutional Gas Tax	16,310,000	16,310,000	16,310,000	16,310,000	16,310,000
Other Intergovernmental Revenue	5,844,185	5,873,405	5,932,139	6,021,122	6,111,438
<b>Intergovernmental Revenue</b>	<b>\$ 287,576,544</b>	<b>\$ 279,436,660</b>	<b>\$ 276,338,998</b>	<b>\$ 287,302,196</b>	<b>\$ 301,910,650</b>
<b>Charges for Services</b>					
Water and Wastewater	\$ 171,273,000	\$ 177,800,000	\$ 184,650,000	\$ 191,805,000	\$ 199,288,000
Airport	66,839,020	68,509,995	70,222,745	71,978,314	73,777,771
Sheriff	60,996,400	62,216,328	63,460,654	64,729,867	66,024,465
Fire Rescue	32,245,638	34,077,190	35,014,312	35,774,123	36,550,422
Parks and Recreation	16,367,027	16,612,532	16,861,720	17,114,646	17,371,365
Palm Tran	14,697,723	14,600,718	14,800,747	15,000,557	15,101,061
Interdepartmental	153,531,090	155,066,400	156,617,064	158,183,235	159,765,068
Other Charges for Services	19,791,332	19,989,245	20,289,083	20,593,420	20,902,321
<b>Charges for Services</b>	<b>\$ 535,741,230</b>	<b>\$ 548,872,408</b>	<b>\$ 561,916,325</b>	<b>\$ 575,179,162</b>	<b>\$ 588,780,473</b>

	<b>Adopted</b>		<b>Forecast</b>		
	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>
<b><u>Revenues</u></b>					
Miscellaneous	\$ 82,973,556	\$ 87,122,233	\$ 91,478,345	\$ 96,052,262	\$ 100,854,875
Interest	9,645,241	9,934,598	10,282,309	10,642,189	11,014,666
Debt Proceeds	13,338,503	13,538,580	13,741,659	13,947,784	14,157,000
Statutory Reserves	(76,597,832)	(80,427,723)	(84,449,109)	(88,671,565)	(93,105,143)
Balance Brought Forward	1,402,423,639	1,412,763,281	1,441,018,547	1,469,838,918	1,499,235,696
Interfund Transfers	507,259,384	522,477,166	538,151,478	554,296,026	570,924,907
<b>Total</b>	<b>\$ 3,969,772,159</b>	<b>\$ 4,097,331,886</b>	<b>\$ 4,218,536,491</b>	<b>\$ 4,350,686,072</b>	<b>\$ 4,489,959,247</b>

<b><u>Expenditures</u></b>					
Personal Services	\$ 1,040,878,754	\$ 1,092,922,685	\$ 1,147,568,818	\$ 1,204,947,259	\$ 1,265,194,622
Operating Expenses	710,658,840	724,872,017	739,369,457	754,156,846	769,239,983
Equipment & Capital	579,894,637	637,884,100	642,094,084	651,000,396	654,130,039
Debt Service	164,710,368	128,255,922	126,663,305	117,891,427	116,287,944
Grants and Aids	155,174,272	166,036,471	177,659,024	190,095,155	203,401,816
Reserves	811,195,904	827,419,822	852,242,416	886,332,113	921,785,397
Transfers	507,259,384	519,940,869	532,939,387	546,262,876	559,919,446
<b>Total</b>	<b>\$ 3,969,772,159</b>	<b>\$ 4,097,331,886</b>	<b>\$ 4,218,536,491</b>	<b>\$ 4,350,686,072</b>	<b>\$ 4,489,959,247</b>

Financial operations of the County are managed through the use of more than 350 funds. However, only five fund categories 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 enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise.

Per the September 30, 2013 Comprehensive Annual 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 18 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

**Community & Social Development Special Revenue Funds**

There are 27 special revenue funds that are utilized for Community & Social Development. These funds account for governmental grant funds and other revenues designated for community and social services.

1000                      Senior Citizens Centers  
1001                      HUD Supportive Housing  
1002                      Head Start  
1003                      Community Action Program  
1004                      Farmworkers Jobs/Education Program  
1006                      DOSS - Administration  
1009                      Low Income Home Energy Program  
1010                      Ryan White Care Program  
1101                      Housing & Community Development  
1103                      Home Investment Partnership Act  
1104                      Section 108 Loan Fund

**Community & Social Development Special Revenue Funds (continued)**

1106	Disaster Recovery Initiative
1108	Disaster Recovery Initiative #3 (Wilma)
1109	Neighborhood Stabilization Program
1112	Neighborhood Stabilization Program 2
1113	Neighborhood Stabilization Program 3
1401	CCRT Street Lighting Maintenance
1425	EMS Award-Grant Program
1426	Public Safety Grants
1427	Emergency Management
1428	Emergency Preparedness & Assistance
1438	Urban Areas Security Initiative Grant
1439	Radiological Emergency Preparedness-FPL
1539	Economic Development
1540	HUD Loan Repayment Account
1541	Energy Efficiency & Conservation Block Grant
1542	HUD Community Challenge Planning Grant

**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.

3069	15.0M NAV 11 CP, Ocean Ave Lantana Bridge
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
3515	Abacoa Impact Fee Account
3516	Abacoa Trust Sub Account
3518	PGA Blvd Agreement W/NPBCID
3519	Northlake Blvd. Agr W/NPBCID
3523	Proportionate Share Trust Fund
3531	Impact Fee Program-Roads Zone 1



**General Government Capital Project Funds**

General Government Capital Project Funds are comprised of 17 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, Scripps and Max Planck construction, and facility and technology improvements. Primary funding sources are bonds, grants, and transfers from the General Fund.

3014	80.7M NAV 01, Convention Center
3018	94.3M NAV 04, Pub Imprv & Ref Airport Center 92
3028	133.9M NAV 05A, Scripps Construction
3037	11.5M LT BAN Tax 05, Convention Center Hotel Site Acq
3052	98.0M NAV 07C CTF, Scripps/Briger
3067	94.1M NAV 08-2 CP, Max Planck & SS Refunding
3070	15.6M NAV 11 CP, Max Planck
3071	10.0M NAV 13 CP, ISS VOIP
3800	Pud Civic Site Cash Out
3801	800 Mhz RR+I Fund
3804	Public Building Improvement Fund
3805	Public Building Impact Fees
3807	TDC - Building Renewal and Replacement
3900	Capital Outlay
3901	Information Technology Capital Improvements
3902	Court Related Info Tech Capital Improvements
3903	Energy Efficiency & Conservation Block Grant - Capital

**Proprietary Funds**

**Airports**

This enterprise fund is used to finance the operating activities of the County's airport system which includes four County-owned airports. The primary funding sources for this fund 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
4116	Capital Project 8M PBIA Sub Indebtedness 2006
4130	Debt Service 60M PBIA Rev Ref 2002
4131	Debt Service 83M PBIA Rev Ref 2001
4136	Debt Service 8M PBIA Sub Indebtedness 2006
4137	Debt Service 69M PBIA Rev Bonds 2006A
4138	Debt Service 16M PBIA Tax Rev Ref 2006B

**Water Utilities**

This enterprise fund is used to finance the operating activities of the County's water and sewer utility operations. The revenue 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	Operation & Maintenance
4010	Renewal & Replacement
4011	Capital Improvements
4012	Connection Charge Account
4013	Special Assessment Program WUD
4015	WUD FPL Water Renewal & Replacement
4031	Debt Service WUD East Central Region (ECR) Loan
4032	Debt Service WUD 95
4034	Debt Service Reserve WUD All
4036	Debt Service WUD 2003
4039	Debt Service WUD 2006
4041	Construction Trust Fund WUD 2009
4042	Debt Service WUD 2009
4043	WUD FPL Debt Service Coverage Fund
4044	GUA Debt Service
4045	GUA01 Wachovia 2009 Loan
4046	GUA09 Bank of NY 2004 Loan
4047	Debt Service WUD 2013 Ref

## **CHANGES IN FUND BALANCE**

The change in fund balance is projected for the major funds; General Fund, Fire Rescue Funds, Special Revenue Funds, Road Program Funds, General Government Capital Project Funds, Airport Funds and Water Utilities Funds; and all other (non-major) governmental funds.

This analysis has been completed using the County's major funds per the September 30, 2013 Comprehensive Annual Financial Report.

	<b>General Fund</b>	<b>Fire Rescue Funds</b>
FY15 Budgeted Revenue and Other Sources	\$974,781,371	\$281,742,142
FY15 Budgeted Expenditures and Other Uses	(1,037,421,771)	(296,391,432)
Net Adjustment to FY 15 Revenues/Expenditures	47,096,871	11,855,657
<b>Net Change in Fund Balance</b>	<b>(15,543,529)</b>	<b>(2,793,633)</b>
FY 14 Projected Ending Fund Balance	147,640,400	67,961,910
Adjustment to FY 14 Projected Fund Balance	9,288,004	2,555,033
FY15 Projected Ending Fund Balance	<b>\$141,384,875</b>	<b>\$67,723,310</b>

### **Changes in Fund Balances**

Palm Beach County has adhered to a Fund Balance Policy that establishes an acceptable minimum range (15%-20%) in which 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.

	<b>General Fund</b>	<b>Fire Rescue Funds</b>
<b>FY15 Ending Fund Balance</b>	\$141,384,875	\$67,723,310
<b>% Change in Adjusted Fund Balance</b>	9.9%	4.0%
<b>% of Budgeted Expenditures</b>	14.3%	23.8%

The General Fund balance is projected to decrease by \$15.5 million. The FY 15 total projected expenditures have been adjusted due to position vacancies, cost savings, and expected residual dollars left in each department. In addition, the FY 14 projected fund balance has been adjusted to reflect variances from original revenue and expenditure projections.

Detailed projections for each major fund and the aggregate of the non-major governmental funds are shown on the following pages.

Special Revenue Funds	Road Program Funds	General Gov't Funds	Airport Funds	Water Utilities Funds	Non-Major Funds
\$62,256,763	\$44,551,603	\$30,691,060	\$183,613,080	\$385,115,435	\$604,597,066
(69,942,475)	(92,403,813)	(106,776,985)	(258,349,879)	(526,405,150)	(771,244,750)
2,797,699	3,696,153	(1,328,921)	10,333,995	21,056,206	0
(4,888,013)	(44,156,057)	(77,414,846)	(64,402,804)	(120,233,509)	(166,647,684)
7,780,590	347,955,026	113,232,016	134,318,373	224,144,581	359,390,743
(1,297,091)	3,678,136	1,088,754	0	0	7,737,501
<b>\$1,595,486</b>	<b>\$307,477,104</b>	<b>\$36,905,924</b>	<b>\$69,915,569</b>	<b>\$103,911,072</b>	<b>\$200,480,560</b>

In light of the economy, the County has utilized some of its fund balance to get through these recent years. As a result, the fund balance in the General Fund reflects a decrease of 9.9% from the prior year. At 14.3% of budgeted expenditures, the General Fund's projected FY15 ending fund balance does not fall within the 15%-20% range. Corrective action will be taken over the next three years to bring the balance into conformity with the Fund Balance Policy.

Special Revenue Funds	Road Program Funds	General Gov't Funds	Airport Funds	Water Utilities Funds	Non-Major Funds
\$1,595,486	\$307,477,104	\$36,905,924	\$69,915,569	\$103,911,072	\$200,480,560
75.4%	12.6%	67.7%	47.9%	53.6%	45.4%
2.4%	346.6%	34.1%	28.2%	20.6%	26.0%

## FISCAL YEARS 2013-2015

## General Fund (Major Fund)

	<u>Actual</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Estimated</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>
<b><u>Revenues</u></b>				
Ad Valorem Taxes	\$574,500,631	\$623,107,031	\$597,654,671	\$667,348,198
Charges for Services	98,207,037	99,072,807	96,945,211	99,304,518
Communication Tax	27,111,442	25,856,000	26,700,000	26,700,000
Excess Fees	20,701,069	12,400,000	13,274,378	5,900,000
Fines & Forfeitures	1,111,344	1,148,500	1,183,860	1,230,500
Franchise Fees	31,120,936	31,815,000	33,300,000	35,300,000
Intergovernmental Revenue	102,559,376	106,937,812	109,574,775	115,306,995
Investment Income	(738,345)	2,436,715	2,349,165	1,723,915
License, Permits & Other Fees	3,455,852	3,476,625	3,599,255	3,572,025
Operating Transfers In	12,145,486	8,500,703	4,830,779	18,404,580
Rent & Royalties	426,789	455,908	450,458	532,400
Utility Services Tax	35,925,527	34,001,000	38,680,000	40,930,000
Statutory Reserves	-	(47,458,215)	-	(50,334,965)
Miscellaneous Revenues*	10,783,371	8,189,589	9,368,797	8,863,205
<b>Total Revenues</b>	<b>\$917,310,515</b>	<b>\$909,939,475</b>	<b>\$937,911,349</b>	<b>\$974,781,371</b>
<b><u>Expenditures</u></b>				
Personal Services	\$148,614,900	\$157,445,724	\$154,664,448	\$165,815,014
Operating Expenses	70,991,764	81,836,708	79,948,435	90,591,094
Capital Outlay	227,005	335,483	296,984	455,779
Grants and Aids	61,397,234	64,592,075	62,293,681	66,667,995
Non-Operating	654,239,220	681,478,252	668,684,569	713,891,889
<b>Total Expenditures</b>	<b>\$935,470,123</b>	<b>\$985,688,242</b>	<b>\$965,888,117</b>	<b>\$1,037,421,771</b>
<b>Net Change in Fund Balance</b>	<b>(\$18,159,608)</b>	<b>(\$75,748,767)</b>	<b>(\$27,976,768)</b>	<b>(\$62,640,400)</b>
<b>Fund Balance - Beginning</b>	<b>\$193,776,776</b>	<b>\$160,978,768</b>	<b>\$175,617,168</b>	<b>\$147,640,400</b>
<b>Fund Balance - Ending</b>	<b>\$175,617,168</b>	<b>\$85,230,001</b>	<b>\$147,640,400</b>	<b>\$85,000,000</b> **

\*Includes delinquent taxes

\*\*FY 2015 ending fund balance assumes revenues and expenditures at 100%. FY 2015 ending fund balance on pages 86-87 has been adjusted to reflect projected variances for revenues and expenditures.

**FISCAL YEARS 2013-2015**

**Fire Rescue Funds (Major Funds)**

	<u>Actual</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Estimated</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>
<b><u>Revenues</u></b>				
Ad Valorem Taxes	\$184,300,911	\$198,644,056	\$190,256,764	\$214,223,294
Charges for Services	32,995,738	34,466,530	34,666,800	37,287,520
Intergovernmental Revenue	339,278	330,600	751,043	332,185
Investment Income	(371,089)	1,173,936	201,000	189,700
License, Permits & Other Fees	16,107	11,000	11,000	14,000
Operating Transfers In	23,581,047	26,588,702	26,430,921	41,268,056
Special Assessment/Impact Fees	272,948	281,708	275,397	281,685
Statutory Reserves	-	(11,571,241)	-	(12,395,884)
Miscellaneous Revenues*	1,614,462	1,350,050	840,503	541,586
<b>Total Revenues</b>	<b>\$242,749,402</b>	<b>\$251,275,341</b>	<b>\$253,433,428</b>	<b>\$281,742,142</b>
<b><u>Expenditures</u></b>				
Personal Services	\$213,251,624	\$221,951,175	\$219,937,544	\$233,215,782
Operating Expenses	27,655,323	32,470,269	30,772,498	34,104,987
Capital Outlay	10,516,808	13,620,030	10,033,179	9,996,023
Grants and Aids	1,393,265	1,479,707	1,478,899	1,579,439
Non-Operating	16,100,462	15,647,837	15,641,283	17,495,201
<b>Total Expenditures</b>	<b>\$268,917,482</b>	<b>\$285,169,018</b>	<b>\$277,863,403</b>	<b>\$296,391,432</b>
<b>Net Change in Fund Balance</b>	<b>(\$26,168,080)</b>	<b>(\$33,893,677)</b>	<b>(\$24,429,975)</b>	<b>(\$14,649,290)</b>
<b>Fund Balance - Beginning</b>	<b>\$118,559,965</b>	<b>\$97,760,317</b>	<b>\$92,391,885</b>	<b>\$67,961,910</b>
<b>Fund Balance - Ending</b>	<b>\$92,391,885</b>	<b>\$63,866,640</b>	<b>\$67,961,910</b>	<b>\$53,312,620</b> <sup>**</sup>

\*Includes delinquent taxes

\*\*FY 2015 ending fund balance assumes revenues and expenditures at 100%. FY 2015 ending fund balance on pages 86-87 has been adjusted to reflect projected variances for revenues and expenditures.

## FISCAL YEARS 2013-2015

## Special Revenue Funds (Major Funds)

	<u>Actual</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Estimated</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>
<b><u>Revenues</u></b>				
Charges for Services	604,467	947,489	771,118	904,852
Debt Proceeds	4,794,160	15,226,596	5,002,088	13,039,603
Intergovernmental Revenue	86,148,336	67,266,967	62,892,004	39,668,151
Investment Income	748,285	1,250,466	1,120,999	1,090,776
Operating Transfers In	13,630,453	14,543,501	13,235,021	7,230,713
Statutory Reserves	-	(3,750)	-	(15,250)
Miscellaneous Revenues	1,133,142	884,657	515,239	337,918
<b>Total Revenues</b>	<b>\$107,058,843</b>	<b>\$100,115,926</b>	<b>\$83,536,469</b>	<b>\$62,256,763</b>
<b><u>Expenditures</u></b>				
Personal Services	\$22,525,861	\$23,267,809	\$19,229,550	\$9,092,910
Operating Expenses	22,282,719	25,190,386	20,436,478	11,272,102
Capital Outlay	544,542	472,854	540,949	183,491
Debt Service	988,769	3,082,138	999,500	3,271,174
Grants and Aids	50,783,856	52,007,913	32,144,006	42,748,524
Non-Operating	3,529,171	1,422,408	2,066,425	3,374,274
<b>Total Expenditures</b>	<b>\$100,654,918</b>	<b>\$105,443,508</b>	<b>\$75,416,908</b>	<b>\$69,942,475</b>
<b>Net Change in Fund Balance</b>	<b>\$6,403,925</b>	<b>(\$5,327,582)</b>	<b>\$8,119,561</b>	<b>(\$7,685,712)</b>
<b>Fund Balance - Beginning</b>	<b>(\$6,742,897)</b>	<b>\$6,352,157</b>	<b>(\$338,971)</b>	<b>\$7,780,590</b>
<b>Fund Balance - Ending</b>	<b>(\$338,972)</b>	<b>\$1,024,575</b>	<b>\$7,780,590</b>	<b>\$94,878</b>

## FISCAL YEARS 2013-2015

## Road Program Funds (Major Funds)

	<u>Actual</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Estimated</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>
<b><u>Revenues</u></b>				
Charges for Services	3,733	-	22,635	-
Intergovernmental Revenue	9,155,144	6,527,638	1,618,324	4,648,324
Investment Income	(1,575,103)	1,771,000	19,370	1,000,000
Local Option Gas Tax	9,291,029	9,537,000	9,475,000	9,537,000
Operating Transfers In	1,470,987	1,203,998	3,143,308	-
Special Assessment/Impact Fees	19,674,407	33,917,292	16,998,408	30,749,667
Statutory Reserves	-	(2,261,264)	-	(2,014,334)
Miscellaneous Revenues	7,171,964	1,092,162	395,278	630,946
<b>Total Revenues</b>	<b>\$45,192,161</b>	<b>\$51,787,826</b>	<b>\$31,672,323</b>	<b>\$44,551,603</b>
<b><u>Expenditures</u></b>				
Personal Services	\$2,805,980	\$2,425,569	\$2,525,506	\$2,717,178
Operating Expenses	2,653,244	3,753,354	74,725	4,138,041
Capital Outlay	50,307,095	89,456,768	19,769,796	83,871,606
Grants and Aids	1,383,428	1,530,440	1,425,699	649,613
Non-Operating	1,685,094	5,434,658	6,984,334	1,027,375
<b>Total Expenditures</b>	<b>\$58,834,841</b>	<b>\$102,600,789</b>	<b>\$30,780,060</b>	<b>\$92,403,813</b>
<b>Net Change in Fund Balance</b>	<b>(\$13,642,680)</b>	<b>(\$50,812,963)</b>	<b>\$892,263</b>	<b>(\$47,852,210)</b>
<b>Fund Balance - Beginning</b>	<b>\$360,705,445</b>	<b>\$355,432,662</b>	<b>\$347,062,763</b>	<b>\$347,955,026</b>
<b>Fund Balance - Ending</b>	<b>\$347,062,765</b>	<b>\$304,619,699</b>	<b>\$347,955,026</b>	<b>\$300,102,816</b>



## FISCAL YEARS 2013-2015

## General Government Funds (Major Funds)

	<u>Actual</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Estimated</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>
<b><u>Revenues</u></b>				
Charges for Services	983,220	3,244,588	1,271,590	2,417,140
Debt Proceeds	10,032,000	-	-	-
Fines & Forfeitures	1,383,484	1,400,000	1,383,000	1,383,000
Intergovernmental Revenue	1,682,652	924,355	269,510	-
Investment Income	(499,913)	1,198,800	558,241	165,883
Operating Transfers In	10,406,173	6,348,805	8,514,496	24,249,235
Special Assessment/Impact Fees	1,990,349	709,329	2,689,577	870,554
Statutory Reserves	-	(90,816)	-	(43,528)
Miscellaneous Revenues	1,104,421	1,748,776	510,672	1,648,776
<b>Total Revenues</b>	<b>\$27,082,386</b>	<b>\$15,483,837</b>	<b>\$15,197,086</b>	<b>\$30,691,060</b>
<b><u>Expenditures</u></b>				
Personal Services	\$289,999	\$0	\$0	\$0
Operating Expenses	16,516,721	55,520,833	9,765,358	59,249,159
Capital Outlay	4,028,550	35,129,068	3,593,179	35,221,116
Debt Service	385,807	707,870	99,422	45,479
Grants and Aids	1,382,293	1,764,716	85,581	1,009,405
Non-Operating	2,789,913	2,506,362	3,160,711	11,251,826
<b>Total Expenditures</b>	<b>\$25,393,283</b>	<b>\$95,628,849</b>	<b>\$16,704,251</b>	<b>\$106,776,985</b>
<b>Net Change in Fund Balance</b>	<b>\$1,689,103</b>	<b>(\$80,145,012)</b>	<b>(\$1,507,165)</b>	<b>(\$76,085,925)</b>
<b>Fund Balance - Beginning</b>	<b>\$113,050,078</b>	<b>\$121,194,360</b>	<b>\$114,739,181</b>	<b>\$113,232,016</b>
<b>Fund Balance - Ending</b>	<b>\$114,739,181</b>	<b>\$41,049,348</b>	<b>\$113,232,016</b>	<b>\$37,146,091</b>

**FISCAL YEARS 2013-2015**

**Airport Funds (Major Funds)**

	<u>Actual</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Estimated</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>
<b><u>Revenues</u></b>				
Charges for Services	76,402,137	76,234,265	76,731,120	66,839,020
Intergovernmental Revenue	5,357,089	45,620,097	6,487,687	37,116,683
Investment Income	(322,869)	788,000	824,500	870,970
License, Permits & Other Fees	64,404	60,900	61,275	61,275
Operating Transfers In	53,643,192	75,224,619	35,363,400	53,117,624
Miscellaneous Revenues	1,900,110	25,883,006	933,173	25,607,508
<b>Total Revenues</b>	<b>\$137,044,063</b>	<b>\$223,810,887</b>	<b>\$120,401,155</b>	<b>\$183,613,080</b>
<b><u>Expenditures</u></b>				
Personal Services	\$10,804,969	\$11,442,553	\$10,787,076	\$11,772,989
Operating Expenses	28,964,158	32,329,515	31,401,678	33,206,977
Capital Outlay	17,060,470	158,038,670	11,726,372	153,326,037
Debt Service	5,859,331	17,657,018	17,657,018	6,869,768
Non-Operating	53,442,442	75,222,855	35,421,354	53,174,108
<b>Total Expenditures</b>	<b>\$116,131,370</b>	<b>\$294,690,611</b>	<b>\$106,993,498</b>	<b>\$258,349,879</b>
<b>Net Change in Fund Balance</b>	<b>\$20,912,693</b>	<b>(\$70,879,724)</b>	<b>\$13,407,657</b>	<b>(\$74,736,799)</b>
<b>Fund Balance - Beginning</b>	<b>\$111,552,492</b>	<b>\$122,716,997</b>	<b>\$120,910,716</b>	<b>\$134,318,373</b>
<b>Fund Balance - Ending</b>	<b>\$132,465,185</b>	<b>\$51,837,273</b>	<b>\$134,318,373</b>	<b>\$59,581,574</b>

## FISCAL YEARS 2013-2015

## Water Utilities Funds (Major Funds)

	<u>Actual</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Estimated</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>
<b><u>Revenues</u></b>				
Charges for Services	163,002,425	169,101,000	170,209,000	171,273,000
Intergovernmental Revenue	2,759,365	-	-	1,306,520
Investment Income	(187,550)	8,289,000	3,638,000	4,508,000
Operating Transfers In	178,216,015	190,822,872	187,243,399	189,952,915
Rent & Royalties	40,519	31,000	31,000	31,000
Special Assessment/Impact Fees	695,001	866,000	844,000	860,000
Miscellaneous Revenues	97,787,086	17,711,917	19,685,327	17,184,000
<b>Total Revenues</b>	<b>\$442,312,861</b>	<b>\$386,821,789</b>	<b>\$381,650,726</b>	<b>\$385,115,435</b>
<b><u>Expenditures</u></b>				
Personal Services	\$39,967,979	\$43,387,919	\$42,380,219	\$44,841,994
Operating Expenses	69,645,234	80,374,080	78,768,290	88,397,478
Capital Outlay	27,101,755	151,347,635	25,361,480	172,871,541
Debt Service	7,894,253	17,374,000	14,519,800	18,799,300
Non-Operating	176,426,886	189,229,749	186,364,148	201,494,837
<b>Total Expenditures</b>	<b>\$321,036,107</b>	<b>\$481,713,383</b>	<b>\$347,393,937</b>	<b>\$526,405,150</b>
<b>Net Change in Fund Balance</b>	<b>\$121,276,754</b>	<b>(\$94,891,594)</b>	<b>\$34,256,789</b>	<b>(\$141,289,715)</b>
<b>Fund Balance - Beginning</b>	<b>\$156,582,429</b>	<b>\$194,858,280</b>	<b>\$189,887,792</b>	<b>\$224,144,581</b>
<b>Fund Balance - Ending</b>	<b>\$277,859,183</b>	<b>\$99,966,686</b>	<b>\$224,144,581</b>	<b>\$82,854,866</b>

## FISCAL YEARS 2013-2015

## Non-Major Governmental Funds (Aggregate)

	<u>Actual</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Estimated</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>
<b><u>Revenues</u></b>				
Ad Valorem Taxes	\$64,714,378	\$69,326,552	\$66,461,469	\$72,311,909
Charges for Services	32,564,861	32,009,556	32,569,388	33,015,176
Debt Proceeds	1,473,720	26,232,900	69,812,382	298,900
Fines & Forfeitures	2,837,385	1,610,206	2,082,650	1,780,206
Inspector General Fees	2,383,311	2,742,632	2,453,642	2,824,449
Intergovernmental Revenue	68,933,435	91,483,522	67,184,794	88,757,861
Investment Income	(1,236,521)	3,825,445	577,318	95,997
License, Permits & Other Fees	17,234,376	13,961,612	17,182,310	18,791,600
Local Option Gas Tax	36,203,097	37,029,000	36,395,000	36,458,000
Operating Transfers In	154,665,008	167,817,193	172,865,594	173,036,261
Rent & Royalties	1,574,650	1,442,681	1,424,847	1,455,176
Special Assessment/Impact Fees	19,362,531	8,714,901	10,213,329	9,362,732
Tourist Development Tax	30,523,694	31,158,331	32,660,351	34,293,369
Statutory Reserves	-	(11,317,686)	-	(11,793,871)
Miscellaneous Revenues	134,785,624	145,750,095	160,739,429	143,909,301
<b>Total Revenues</b>	<b>\$566,019,549</b>	<b>\$621,786,940</b>	<b>\$672,622,503</b>	<b>\$604,597,066</b>
<b><u>Expenditures</u></b>				
Personal Services	\$110,701,536	\$114,743,118	\$118,139,273	\$121,438,163
Operating Expenses	223,129,214	293,759,310	229,369,177	287,482,038
Capital Outlay	37,066,333	96,563,114	29,116,416	115,840,545
Debt Service	138,537,988	140,345,903	137,324,260	135,724,647
Grants and Aids	33,154,937	17,308,275	27,924,530	42,519,296
Non-Operating	50,616,201	63,584,968	79,805,363	68,240,061
<b>Total Expenditures</b>	<b>\$593,206,209</b>	<b>\$726,304,688</b>	<b>\$621,679,019</b>	<b>\$771,244,750</b>
<b>Net Change in Fund Balance</b>	<b>(\$27,186,660)</b>	<b>(\$104,517,748)</b>	<b>\$50,943,484</b>	<b>(\$166,647,684)</b>
<b>Fund Balance - Beginning</b>	<b>\$332,652,941</b>	<b>\$324,311,853</b>	<b>\$308,447,259</b>	<b>\$359,390,743</b>
<b>Fund Balance - Ending</b>	<b>\$305,466,281</b>	<b>\$219,794,105</b>	<b>\$359,390,743</b>	<b>\$192,743,059</b>

**BUDGET COMPARISON BY FUND - FY 2014 AND 2015**  
**Board of County Commissioners**

2013 Non-Exempt Valuation Countywide \$130,316,225,167

2014 Non-Exempt Valuation Countywide \$139,568,795,938

Fund	Fund Name	2014 Adopted				2015 Adopted			
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
0001	General Fund	4.7815	623,107,031	447,811,212	1,070,918,243	4.7815	667,348,198	455,073,573	1,122,421,771
	Operating Ad Valorem Tax Funds - Countywide	4.7815	623,107,031	447,811,212	1,070,918,243	4.7815	667,348,198	455,073,573	1,122,421,771
2020	25M GO 05 DS, Recreational & Cultural Facilities	0.0096	1,251,884	(50,409)	1,201,475	0.0089	1,242,763	(40,313)	1,202,450
2038	50.0M GO 06 DS, Waterfront Access	0.0295	3,846,936	(121,822)	3,725,114	0.0279	3,895,853	(169,149)	3,726,704
2508	45.6M GO 98 DS, Ref 2 issues	0.0330	4,303,353	(150,015)	4,153,338	0.0308	4,300,799	(158,474)	4,142,325
2513	16.0M GO 05A DS, Ref 25M Rec Fac 99A	0.0158	2,060,393	(49,868)	2,010,525	0.0151	2,108,508	(100,383)	2,008,125
2518	115.8M GO Tax 06 DS, Ref 75M Land Acq 99B & 01A	0.0956	12,466,682	(380,284)	12,086,398	0.0902	12,595,196	(519,527)	12,075,669
2525	28.7M GO 10 DS, Ref Part 25M Parks GO 03 & 05	0.0202	2,634,173	(122,623)	2,511,550	0.0185	2,583,272	(66,122)	2,517,150
	Voted Debt Service Ad Valorem Tax - Countywide	0.2037	26,563,421	(875,021)	25,688,400	0.1914	26,726,391	(1,053,968)	25,672,423
	Total Ad Valorem Tax Funds - Countywide	4.9852	649,670,452	446,936,191	1,096,606,643	4.9729	694,074,589	454,019,605	1,148,094,194
1001	HUD Supportive Housing			1,113,264	1,113,264			1,089,609	1,089,609
1002	Head Start			27,621,863	27,621,863			1,523,694	1,523,694
1003	Community Action Program			1,158,045	1,158,045			1,212,591	1,212,591
1004	Farmworkers Jobs/Education Program			295,429	295,429			271,206	271,206
1006	DOSS - Administration			8,291,364	8,291,364			8,187,418	8,187,418
1009	Low Income Home Energy Assistance Program			3,945,888	3,945,888			3,223,252	3,223,252
1010	Ryan White Care Program			8,943,435	8,943,435			7,855,665	7,855,665
1100	Affordable Housing Trust Fund (SHIP)			1,836,067	1,836,067			2,856,468	2,856,468
1101	Housing & Community Development			11,346,913	11,346,913			11,610,962	11,610,962
1103	Home Investment Partnership Act			4,108,391	4,108,391			4,897,784	4,897,784
1104	Section 108 Loan Fund			176,490	176,490			175,205	175,205
1106	Disaster Recovery Initiative			3,482,727	3,482,727			3,038,753	3,038,753
1108	Disaster Recovery Initiative #3 (Wilma)			2,132,482	2,132,482			762,284	762,284
1109	Neighborhood Stabilization Program			1,619,999	1,619,999			1,290,504	1,290,504
1112	Neighborhood Stabilization Program 2			973,953	973,953			656,406	656,406
1113	Neighborhood Stabilization Program 3			4,951,729	4,951,729			262,525	262,525
1114	Workplace Housing Trust Fund			407,500	407,500			404,879	404,879

**BUDGET COMPARISON BY FUND - FY 2014 AND 2015**  
**Board of County Commissioners**

2013 Non-Exempt Valuation Countywide \$130,316,225,167

2014 Non-Exempt Valuation Countywide \$139,568,795,938

Fund	Fund Name	2014 Adopted			2015 Adopted			Budget
		Mills	Taxes	Other Revenue	Mills	Taxes	Other Revenue	
1150	Juvenile Assessment Center Fund		0	50,959		0	50,730	50,730
1151	Law Enforcement Trust Fund		0	1,499,988		0	1,170,897	1,170,897
1152	Sheriff's Grants		0	2,442,123		0	1,519,975	1,519,975
1200	Beautification Maintenance		0	1,441,743		0	1,345,307	1,345,307
1201	County Transportation Trust		0	45,300,661		0	46,585,134	46,585,134
1203	Red Light Camera Fund		0	1,438,122		0	1,476,242	1,476,242
1220	Natural Areas Stewardship Endowment		0	4,884,761		0	4,843,127	4,843,127
1222	Ag Reserve Land Management		0	1,376,193		0	1,301,868	1,301,868
1223	Environmental Enhance-Freshwater		0	477,753		0	443,530	443,530
1224	Environmental Enhance-Saltwater		0	501,617		0	828,999	828,999
1225	Environmental Enhance-Nonspecific		0	5,088,887		0	4,852,791	4,852,791
1226	Natural Areas Fund		0	21,025,430		0	14,954,356	14,954,356
1227	Pollution Recovery Trust Fund		0	2,415,288		0	2,217,835	2,217,835
1228	State Mosquito		0	47,962		0	66,039	66,039
1229	FDEP Lake Worth Lagoon Ecosystem		0	192,874		0	0	0
1230	Petroleum Storage Tank Program		0	844,273		0	777,250	777,250
1231	Petroleum Storage Tank Compliance		0	715,660		0	576,159	576,159
1250	Handicapped Parking Enforcement		0	325,560		0	228,980	228,980
1252	HUD - Fair Housing		0	199,357		0	103,952	103,952
1261	Bond Waiver Program R-89/1178		0	683,558		0	674,823	674,823
1263	School Impact Fees Zone 1		0	6,808,671		0	6,145,720	6,145,720
1264	School Impact Fees Zone 2		0	5,110,003		0	7,317,715	7,317,715
1265	School Impact Fees Zone 3		0	9,946,610		0	6,080,229	6,080,229
1266	School Impact Fees Zone 4		0	5,224,963		0	3,236,888	3,236,888
1267	School Concurrency		0	2,000		0	4,000	4,000
1321	Law Library		0	670,978		0	729,311	729,311
1323	Criminal Justice Trust Fund		0	644,444		0	567,012	567,012
1324	Local Requirements & Innovations Fund FS 29.004		0	253,736		0	315,067	315,067
1325	Legal Aid Programs Fund FS 29.008		0	253,736		0	294,500	294,500
1326	JAC/Juvenile Programs Fund		0	253,736		0	294,500	294,500
1327	Court Information Technology Fund		0	3,788,616		0	4,067,535	4,067,535
1340	Palm Tran Operations		0	73,978,900		0	78,375,786	78,375,786
1341	Palm Tran Grants		0	48,456,628		0	42,227,883	42,227,883
1360	Metro Planning Organization		0	4,380,419		0	4,899,704	4,899,704

**BUDGET COMPARISON BY FUND - FY 2014 AND 2015**  
**Board of County Commissioners**

2013 Non-Exempt Valuation Countywide \$130,316,225,167

2014 Non-Exempt Valuation Countywide \$139,568,795,938

Fund	Fund Name	2014 Adopted			2015 Adopted				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
1384	Golf Course Operations		0	8,795,508	8,795,508		0	8,989,607	8,989,607
1401	CCRT Street Lighting Maintenance		0	1,225,411	1,225,411		0	1,508,681	1,508,681
1402	Nuisance Abatement		0	1,810,760	1,810,760		0	3,043,646	3,043,646
1420	AC & C Mobile Spay/Neuter Program		0	861,274	861,274		0	627,732	627,732
1423	Victims of Crime Emergency Support Fund		0	43,785	43,785		0	92,752	92,752
1424	E-911 Program Wire Line FS 365.171		0	1,065,160	1,065,160		0	0	0
1425	EMS Award-Grant Program		0	288,470	288,470		0	255,137	255,137
1426	Public Safety Grants		0	606,161	606,161		0	345,232	345,232
1427	Emergency Management		0	33,725	33,725		0	84,765	84,765
1428	EM Preparedness & Assistance		0	694,998	694,998		0	380,969	380,969
1429	Regulation Of Towing Business		0	335,823	335,823		0	438,510	438,510
1430	Vehicle For Hire Ordinance		0	925,849	925,849		0	1,299,328	1,299,328
1432	Moving Ordinance		0	98,638	98,638		0	116,165	116,165
1434	E-911 Carryforward FS 365.172/173		0	14,247,018	14,247,018		0	9,669,554	9,669,554
1435	E-911 Grant Fund		0	2,068,556	2,068,556		0	1,765,308	1,765,308
1439	Radiological Emergency Preparedness-FPL		0	96,558	96,558		0	96,558	96,558
1440	High Ridge Activity Fund		0	33,527	33,527		0	36,360	36,360
1450	TDC-Convention Center Operations		0	6,614,743	6,614,743		0	6,392,255	6,392,255
1451	TDC-Film Commission		0	1,074,599	1,074,599		0	1,331,404	1,331,404
1452	TDC-Special Projects		0	404,404	404,404		0	598,227	598,227
1453	TDC-4th Cent Local Option Tax		0	11,449,595	11,449,595		0	9,520,219	9,520,219
1454	TDC-Tourism		0	11,513,146	11,513,146		0	13,516,795	13,516,795
1455	TDC-Cultural Arts		0	5,464,232	5,464,232		0	6,080,685	6,080,685
1456	TDC-Beaches		0	2,673,139	2,673,139		0	2,952,065	2,952,065
1457	TDC-Sports Commission		0	1,821,939	1,821,939		0	2,164,192	2,164,192
1458	TDC-1st Cent Tourist Local Option Tax		0	21,662,950	21,662,950		0	23,807,700	23,807,700
1470	Drug Abuse Trust Fund		0	66,624	66,624		0	64,668	64,668
1480	Driver Education Trust Fund		0	1,788,152	1,788,152		0	1,817,667	1,817,667
1482	Cooperative Extension Revenue Fund		0	271,811	271,811		0	245,321	245,321
1483	PBC Office of Inspector General		0	2,752,732	2,752,732		0	2,827,549	2,827,549
1484	PBC Commission on Ethics		0	564,299	564,299		0	0	0
1500	Crime Prevention Fund		0	360,478	360,478		0	369,831	369,831
1501	Domestic Violence Fund		0	75,833	75,833		0	264,608	264,608
1507	Criminal Justice Grant Fund		0	670,993	670,993		0	1,628,989	1,628,989

**BUDGET COMPARISON BY FUND - FY 2014 AND 2015**  
**Board of County Commissioners**

2013 Non-Exempt Valuation Countywide \$130,316,225,167

2014 Non-Exempt Valuation Countywide \$139,568,795,938

Fund	Fund Name	2014 Adopted			2015 Adopted				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
1511	JAG Program Local Solicitation Fund		0	144,000	144,000		0	0	0
1521	Public Affairs Replacement Frequency		0	1,302,376	1,302,376		0	1,016,706	1,016,706
1539	Economic Development		0	5,514,029	5,514,029		0	4,180,212	4,180,212
1540	HUD Loan Repayment Account		0	16,299,138	16,299,138		0	16,410,541	16,410,541
1541	Energy Efficiency & Conservation Block Grant		0	64,740	64,740		0	219,200	219,200
1542	HUD Community Challenge Planning Grant		0	1,482,881	1,482,881		0	498,200	498,200
1543	USDA Intermediary Lending Loan Program		0	237,900	237,900		0	387,750	387,750
1544	USEPA Revolving Loan Fund Program		0	0	0		0	979,900	979,900
2003	233.6M NAV 90 DS, Criminal Justice Facilities		0	21,180,634	21,180,634		0	21,178,034	21,178,034
2018	94.3M NAV 04 DS, Pub Imprv & Ref Airport Cntr 92		0	4,602,783	4,602,783		0	0	0
2028	133.9M NAV 05A DS, Scripps Construction		0	6,614,460	6,614,460		0	6,611,460	6,611,460
2031	38.8M NAV 04 DS, Scripps/Mecca Land Acq		0	1,881,829	1,881,829		0	1,879,763	1,879,763
2034	24.4M NAV Tax 04B DS, Scripps Ld Acq		0	2,492,751	2,492,751		0	2,448,751	2,448,751
2040	14.6M NAV 06 DS, Parking Facilities Expansion		0	1,135,503	1,135,503		0	1,135,403	1,135,403
2041	13.0M NAV 05 DS, 2nd FAU/Scripps Beeline		0	1,651,680	1,651,680		0	0	0
2052	98.0M NAV 07C DS, Scripps/Briger		0	7,709,328	7,709,328		0	7,704,584	7,704,584
2053	176.5M NAV 08 DS, Jail Expand/Pub Bldg		0	11,268,150	11,268,150		0	11,267,150	11,267,150
2054	176.5M NAV 08 DSR, Jail Expand/Pub Bldg		0	11,380,832	11,380,832		0	11,268,150	11,268,150
2058	35.0M NAV 08 DS, PBSO Mobile Data		0	6,394,352	6,394,352		0	0	0
2061	11.6M Note Payable 08 DS, ESL Jupiter		0	857,733	857,733		0	744,884	744,884
2067	94.2M NAV 08-2 DS, Max Planck & SS Refunding		0	7,606,155	7,606,155		0	7,596,280	7,596,280
2068	94.2M NAV 08-2 DSR, Max Planck & SS Refunding		0	7,696,836	7,696,836		0	7,604,655	7,604,655
2069	\$30.6M NAV 11 DS, Ocean Ave Bridge & Max Planck2		0	2,096,684	2,096,684		0	2,096,684	2,096,684
2071	10.1M NAV 12 DS, ISS VOIP		0	1,556,468	1,556,468		0	1,492,413	1,492,413
2072	13.1M NAV 13 DS, Max Planck3		0	0	0		0	1,065,924	1,065,924
2073	10.7M NAV 13 DS, Sheriff Equipment		0	0	0		0	2,212,134	2,212,134
2074	27.8M NAV Tax 13 DS, Convention Center Hotel		0	0	0		0	1,792,163	1,792,163
2075	17.9M NAV 14 DS, Palm Tran Connection Equipment		0	0	0		0	3,798,000	3,798,000
2509	18.5M NAV 02 DS, Ref 26.3M CJF Comp 94		0	2,117,350	2,117,350		0	2,116,350	2,116,350
2510	6.5M NAV 03 DS, Ref 8.5M Pub Imprv 94		0	711,331	711,331		0	0	0
2511	81.3M NAV 04 DS, Ref 80.7M Conv Cntr 01		0	2,925,428	2,925,428		0	2,926,850	2,926,850
2514	17.4M NAV 05 DS, Ref 26M Parks & Rec Fac 96		0	2,040,288	2,040,288		0	2,046,525	2,046,525
2515	13.4M NAV 05 DS, Ref 22M N.C Court & PBSO MP 97		0	1,665,623	1,665,623		0	1,654,300	1,654,300
2516	9.5M NAV 05 DS, Ref 15M Judicial Parking 95		0	1,153,225	1,153,225		0	1,148,650	1,148,650
2517	20.0M NAV 05 DS, Ref 28M Stadium Fac 96		0	2,166,215	2,166,215		0	2,147,874	2,147,874



**BUDGET COMPARISON BY FUND - FY 2014 AND 2015**  
**Board of County Commissioners**

2013 Non-Exempt Valuation Countywide \$130,316,225,167

2014 Non-Exempt Valuation Countywide \$139,568,795,938

Fund	Fund Name	2014 Adopted			2015 Adopted			Budget	
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes		Other Revenue
2519	115.8M GO Tax Cpn 06 DS, Ref75M Land Acq 99B&01A		0	395,845	395,845		0	395,845	395,845
2520	2.5M NAV 07A DS, Ref 6M BAN Bio Resch 06A		0	187,829	187,829		0	187,744	187,744
2521	5.1M NAV 07B DS, Ref 6M BAN Bio Resch 06A&B		0	429,502	429,502		0	429,204	429,204
2522	29.4M NAV 08A DS, Ref SS#1,3&5		0	2,822,896	2,822,896		0	2,777,628	2,777,628
2523	11.5M NAV Tax 10 DS, Ref 11M Conv Hotel BAN 07		0	1,108,487	1,108,487		0	1,107,595	1,107,595
2526	62.775M Convention Center Refunding Bonds DS		0	3,140,450	3,140,450		0	3,140,450	3,140,450
2527	62.775M Convention Center Refunding Bonds DSR		0	5,701,875	5,701,875		0	5,701,875	5,701,875
2528	16.1M NAV 12 DS, Ref 16M 4 Pts BAN 09		0	1,370,209	1,370,209		0	1,357,454	1,357,454
2529	147.0M NAV 12 DS, Ref 94M 04/38M 04A/133M 05A		0	7,169,000	7,169,000		0	11,434,000	11,434,000
2530	Sale of Mecca Farms to SFWMD		0	26,000,000	26,000,000		0	13,900,000	13,900,000
2531	11.8M GO 14 DS, Ref Part 22M Library GO 06		0	0	0		0	506,318	506,318
2532	28.0M GO 14 DS, Ref Part 50M Waterfront GO 06		0	0	0		0	1,147,568	1,147,568
3000	25.0M GO 99A, Recreation & Cultural		0	249,519	249,519		0	16,832	16,832
3014	80.7M NAV 01, Convention Center		0	6,555,064	6,555,064		0	5,794,799	5,794,799
3017	26.3M NAV 96, Parks & Recreation Facilities		0	14,017	14,017		0	13,807	13,807
3018	94.3M NAV 04, Pub Imprv & Ref Airport Cntr 92		0	364,806	364,806		0	359,873	359,873
3019	25.0M GO 03, Recreational & Cultural Facilities		0	1,589,353	1,589,353		0	852,930	852,930
3020	25.0M GO 05, Recreational & Cultural Facilities		0	5,301,086	5,301,086		0	2,783,347	2,783,347
3028	133.9M NAV 05A, Scripps Construction		0	7,553	7,553		0	7,484	7,484
3038	50.0M GO 06, Waterfront Access		0	9,415,599	9,415,599		0	5,304,174	5,304,174
3040	14.6M NAV 06, Parking Facilities Expansion		0	781,831	781,831		0	750,000	750,000
3043	6.1M Sunshine #8 '06, Park & Marina Improvements		0	112,910	112,910		0	91,096	91,096
3046	8.1M Sunshine#9 06, So County Golf Course CTF		0	53,981	53,981		0	26,277	26,277
3052	98.0M NAV 07C CTF, Scripps/Briger		0	2,745,396	2,745,396		0	2,697,402	2,697,402
3053	176.5M NAV 08 CTF, Jail Expand/Pub Bldg		0	8,874,606	8,874,606		0	5,390,886	5,390,886
3058	35M NAV 08 CP, PBSO Mobile Data		0	12,902,208	12,902,208		0	0	0
3061	11.6M Note Payable 08 CP, ESL Jupiter		0	2,895,389	2,895,389		0	2,363,624	2,363,624
3067	94.1M NAV 08-2 CP, Max Planck & SS Refunding		0	1,664,684	1,664,684		0	1,538,782	1,538,782
3069	15.0M NAV 11 CP, Ocean Ave Lantana Bridge		0	505,297	505,297		0	500,608	500,608
3070	15.6M NAV 11 CP, Max Planck		0	253,283	253,283		0	249,760	249,760
3071	10.1M NAV 12 CP, ISS VOIP		0	9,872,515	9,872,515		0	8,218,540	8,218,540
3072	13.1M NAV 13 CP, Max Planck3		0	0	0		0	2,803	2,803
3073	10.7M NAV 13 CP, Sheriff Equipment		0	0	0		0	1,934,300	1,934,300
3074	27.8M NAV Tax 13 CP, Convention Center Hotel		0	0	0		0	27,315,507	27,315,507
3075	17.9M NAV 14 CP, Palm Tran Connection Equipment		0	0	0		0	17,787,533	17,787,533

**BUDGET COMPARISON BY FUND - FY 2014 AND 2015**  
**Board of County Commissioners**

2013 Non-Exempt Valuation Countywide \$130,316,225,167

2014 Non-Exempt Valuation Countywide \$139,568,795,938

Fund	Fund Name	2014 Adopted			2015 Adopted				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
3500	Transportation Improvement Fund			205,058,213	205,058,213			197,575,694	197,575,694
3501	Road Impact Fee Zone 1		0	44,921,214	44,921,214		0	44,831,342	44,831,342
3502	Road Impact Fee Zone 2		0	29,920,792	29,920,792		0	34,543,249	34,543,249
3503	Road Impact Fee Zone 3		0	29,873,466	29,873,466		0	25,051,530	25,051,530
3504	Road Impact Fee Zone 4		0	22,391,817	22,391,817		0	20,210,280	20,210,280
3505	Road Impact Fee Zone 5		0	43,831,085	43,831,085		0	40,931,865	40,931,865
3515	Abacoa Impact Fee Account		0	1,069,886	1,069,886		0	0	0
3516	Abacoa Trust Sub Account		0	5,020,892	5,020,892		0	5,646,933	5,646,933
3519	Northlake Blvd Agreement W/NPBCID		0	70,094	70,094		0	141,012	141,012
3523	Proportionate Share Trust Fund		0	22,905,164	22,905,164		0	22,015,763	22,015,763
3531	Impact Fee Program - Roads Zone 1		0	1,652,568	1,652,568		0	1,058,353	1,058,353
3532	Impact Fee Program - Roads Zone 2		0	885,247	885,247		0	782,397	782,397
3533	Impact Fee Program - Roads Zone 3		0	895,343	895,343		0	801,332	801,332
3534	Impact Fee Program - Roads Zone 4		0	501,040	501,040		0	433,559	433,559
3535	Impact Fee Program - Roads Zone 5		0	921,655	921,655		0	796,363	796,363
3600	Park Improvement Fund		0	6,308,490	6,308,490		0	8,099,439	8,099,439
3601	Park Impact Fees Z-1		0	2,877,958	2,877,958		0	3,730,071	3,730,071
3602	Park Impact Fees Z-2		0	3,938,053	3,938,053		0	4,779,042	4,779,042
3603	Park Impact Fees Z-3		0	6,773,860	6,773,860		0	7,433,471	7,433,471
3621	Impact Fee Program - Parks Zone 1		0	40,277	40,277		0	32,184	32,184
3622	Impact Fee Program - Parks Zone 2		0	47,339	47,339		0	36,029	36,029
3623	Impact Fee Program - Parks Zone 3		0	106,703	106,703		0	89,804	89,804
3650	Unit 11 Acquisition/Enhancement		0	2,253,408	2,253,408		0	1,977,950	1,977,950
3651	South Loxahatchee Slough Wetland Restoration		0	245,255	245,255		0	263,181	263,181
3652	Beach Improvement		0	30,607,158	30,607,158		0	20,190,475	20,190,475
3653	South Lake Worth Inlet		0	2,613,951	2,613,951		0	2,298,835	2,298,835
3654	Environmental Resources Capital Projects		0	5,528,414	5,528,414		0	6,558,175	6,558,175
3800	PUD Civic Site Cash Out		0	3,060,033	3,060,033		0	2,541,017	2,541,017
3801	800 Mhz RR+I Fund		0	39,764,016	39,764,016		0	37,373,145	37,373,145
3803	Law Enforcement/Impact Fees Z2 Road Patrol		0	2,274,570	2,274,570		0	2,570,811	2,570,811
3804	Public Building Improvement Fund		0	36,508,864	36,508,864		0	45,483,096	45,483,096
3805	Public Building Impact Fees		0	4,580,076	4,580,076		0	5,684,051	5,684,051
3807	TDC-Bldg Renewal & Replacement		0	10,400,981	10,400,981		0	10,227,421	10,227,421
3815	Impact Fee Program - Public Building		0	86,362	86,362		0	72,301	72,301
3900	Capital Outlay		0	13,070,741	13,070,741		0	15,114,805	15,114,805

**BUDGET COMPARISON BY FUND - FY 2014 AND 2015**  
**Board of County Commissioners**

2013 Non-Exempt Valuation Countywide \$130,316,225,167

2014 Non-Exempt Valuation Countywide \$139,568,795,938

Fund	Fund Name	2014 Adopted				2015 Adopted			
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
3901	Information Technology Capital Improvements		0	7,563,925	7,563,925		0	8,504,834	8,504,834
3902	Court Related Information Technology Capital Imp		0	69,538	69,538		0	4,464	4,464
3903	Energy Efficiency and Conservation Block Grant - Capital		0	196,722	196,722		0	123,603	123,603
3905	E911 Carry Forward Capital		0	0	0		0	7,947,627	7,947,627
4000	WUD Revenue		0	179,750,000	179,750,000		0	180,269,000	180,269,000
4001	WUD Operation & Maintenance		0	134,009,355	134,009,355		0	141,616,047	141,616,047
4010	WUD Renewal & Replacement		0	1,000,000	1,000,000		0	1,000,000	1,000,000
4011	WUD Capital Improvements		0	228,455,423	228,455,423		0	245,201,670	245,201,670
4012	WUD Connection Charge Account		0	8,078,000	8,078,000		0	7,327,000	7,327,000
4013	WUD Special Assessment Program		0	3,692,288	3,692,288		0	3,360,000	3,360,000
4015	WUD FPL Reclaimed Water Renewal & Replacement		0	2,145,347	2,145,347		0	2,796,385	2,796,385
4032	Debt Service WUD 95		0	1,041,000	1,041,000		0	2,359,000	2,359,000
4034	Debt Service Reserve WUD All		0	4,381,745	4,381,745		0	6,277,330	6,277,330
4039	Debt Service Wud 2006		0	7,335,000	7,335,000		0	6,662,500	6,662,500
4041	Construction Trust Fund Wud 2009		0	1,547,481	1,547,481		0	1,197,130	1,197,130
4042	Debt Service WUD 2009		0	3,991,000	3,991,000		0	3,992,000	3,992,000
4043	WUD FPL Debt Service Coverage Fund		0	1,246,430	1,246,430		0	1,416,154	1,416,154
4044	GUA Debt Service		0	530,000	530,000		0	725,000	725,000
4045	GUA01 Wachovia 2009 Loan		0	1,195,000	1,195,000		0	1,186,000	1,186,000
4046	GUA09 Bank of NY 2004 Loan		0	789,000	789,000		0	781,000	781,000
4047	Debt Service WUD 2013 Ref		0	2,493,000	2,493,000		0	3,093,800	3,093,800
4100	Airport Operations		0	79,547,937	79,547,937		0	69,763,028	69,763,028
4110	Airport Capital Projects		0	4,969,180	4,969,180		0	4,064,887	4,064,887
4111	Airports Improvement & Development Fund		0	183,290,630	183,290,630		0	166,008,819	166,008,819
4112	Airports Passenger Facility Charges		0	56,251,273	56,251,273		0	66,589,987	66,589,987
4113	Noise Abatement & Mitigation		0	2,200,579	2,200,579		0	2,272,550	2,272,550
4114	Airports Restricted Assets Fund		0	2,303,389	2,303,389		0	2,066,078	2,066,078
4130	Debt Service 60M PBIA Rev Ref 2002		0	13,536,293	13,536,293		0	295,166	295,166
4137	Debt Service 69M PBIA Rev Bonds 2006A		0	3,424,510	3,424,510		0	3,435,380	3,435,380
4138	Debt Service 16M PBIA Tax Rev Ref 2006B		0	1,004,093	1,004,093		0	3,435,558	3,435,558
5000	Fleet Management		0	52,426,825	52,426,825		0	55,253,123	55,253,123
5010	Property & Casualty Insurance		0	14,523,535	14,523,535		0	15,152,763	15,152,763
5011	Risk Management Fund		0	17,888,712	17,888,712		0	18,503,345	18,503,345
5012	Employee Health Insurance		0	73,914,818	73,914,818		0	77,030,437	77,030,437
<b>Gross Total Countywide Funds</b>		4.9852	649,670,452	2,804,761,734	3,454,432,186	4.9729	694,074,589	2,777,047,308	3,471,121,897

**BUDGET COMPARISON BY FUND - FY 2014 AND 2015**  
**Board of County Commissioners**

2013 Non-Exempt Valuation Countywide \$130,316,225,167

2014 Non-Exempt Valuation Countywide \$139,568,795,938

Fund	Fund Name	2014 Adopted				2015 Adopted			
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
	Less: Interfund Transfers		0	(472,162,241)	(472,162,241)	0	(474,613,183)	(474,613,183)	
	Less: Interdepartmental Charges		0	(17,834,713)	(17,834,713)	0	(17,198,653)	(17,198,653)	
	Less: Internal Service Charges		0	(127,124,314)	(127,124,314)	0	(131,290,555)	(131,290,555)	
	<b>Net Total Countywide Funds</b>	<b>4.9852</b>	<b>649,670,452</b>	<b>2,187,640,466</b>	<b>2,837,310,918</b>	<b>4.9729</b>	<b>694,074,589</b>	<b>2,153,944,917</b>	<b>2,848,019,506</b>
1180	County Library	0.5491	38,715,969	9,915,803	48,631,772	0.5491	41,552,138	7,314,158	48,866,296
1300	Fire Rescue MSTU	3.4581	183,001,456	128,180,900	311,182,356	3.4581	196,637,074	114,724,087	311,361,161
1301	Fire Rescue Jupiter MSTU	2.0787	15,642,600	(544,314)	15,098,286	2.1748	17,586,220	(657,530)	16,928,690
1303	Aviation Battalion		0	6,015,610	6,015,610		5,946,970	5,946,970	5,946,970
1304	F/R Long-Term Disability Plan		0	16,160,403	16,160,403		14,918,784	14,918,784	14,918,784
1305	MSBU-Hydrant Rental Boca Raton		0	527,146	527,146		500,546	500,546	500,546
1306	MSBU-Hydrant Rental-Riviera Beach		0	51,857	51,857		47,901	47,901	47,901
1400	MSTD - Building		0	21,407,482	21,407,482		35,846,865	35,846,865	35,846,865
2022	22.3M GO 06 DS, Library District Improvement	0.0254	1,790,904	(55,560)	1,735,344	0.0240	1,816,156	(82,562)	1,733,594
2524	19.53M GO 10 DS, Ref Part 30M Library GO 03	0.0320	2,256,258	(103,633)	2,152,625	0.0293	2,217,224	(62,399)	2,154,825
3021	30.5M GO Libraries Improvements 2003		0	843,441	843,441		181,476	181,476	181,476
3022	22.3M GO Library Improvements 2006		0	1,615,484	1,615,484		717,935	717,935	717,935
3511	Unincorp Improvement Fund		0	9,882,752	9,882,752		10,203,862	10,203,862	10,203,862
3700	Fire Rescue Improvement		0	27,782,768	27,782,768		23,588,987	23,588,987	23,588,987
3704	Fire Rescue Impact Fees		0	9,264,790	9,264,790		9,539,834	9,539,834	9,539,834
3750	Library Improvement Fund		0	3,533,770	3,533,770		3,464,983	3,464,983	3,464,983
3751	Library Expansion Program		0	11,799,987	11,799,987		10,878,260	10,878,260	10,878,260
3752	Library Impact Fees		0	2,509,356	2,509,356		1,769,293	1,769,293	1,769,293
	<b>Gross-Total Dependent Districts</b>		<b>241,407,187</b>	<b>248,788,042</b>	<b>490,195,229</b>		<b>259,808,812</b>	<b>238,841,450</b>	<b>498,650,262</b>
	Less: Interfund Transfers			(18,888,152)	(18,888,152)			(32,646,201)	(32,646,201)
	Less: Interdepartmental Charges			(4,909,580)	(4,909,580)			(5,041,882)	(5,041,882)
	<b>Net-Total Dependent Districts</b>		<b>241,407,187</b>	<b>224,990,310</b>	<b>466,397,497</b>		<b>259,808,812</b>	<b>201,153,367</b>	<b>460,962,179</b>
	<b>Net-Total County Funds &amp; Dep. Districts</b>		<b>891,077,639</b>	<b>2,412,630,776</b>	<b>3,303,708,415</b>		<b>953,883,401</b>	<b>2,355,098,284</b>	<b>3,308,981,685</b>
	<b>Gross Total - All Funds</b>		<b>891,077,639</b>	<b>3,053,549,776</b>	<b>3,944,627,415</b>		<b>953,883,401</b>	<b>3,015,888,758</b>	<b>3,969,772,159</b>

**POSITION SUMMARY BY DEPARTMENT**

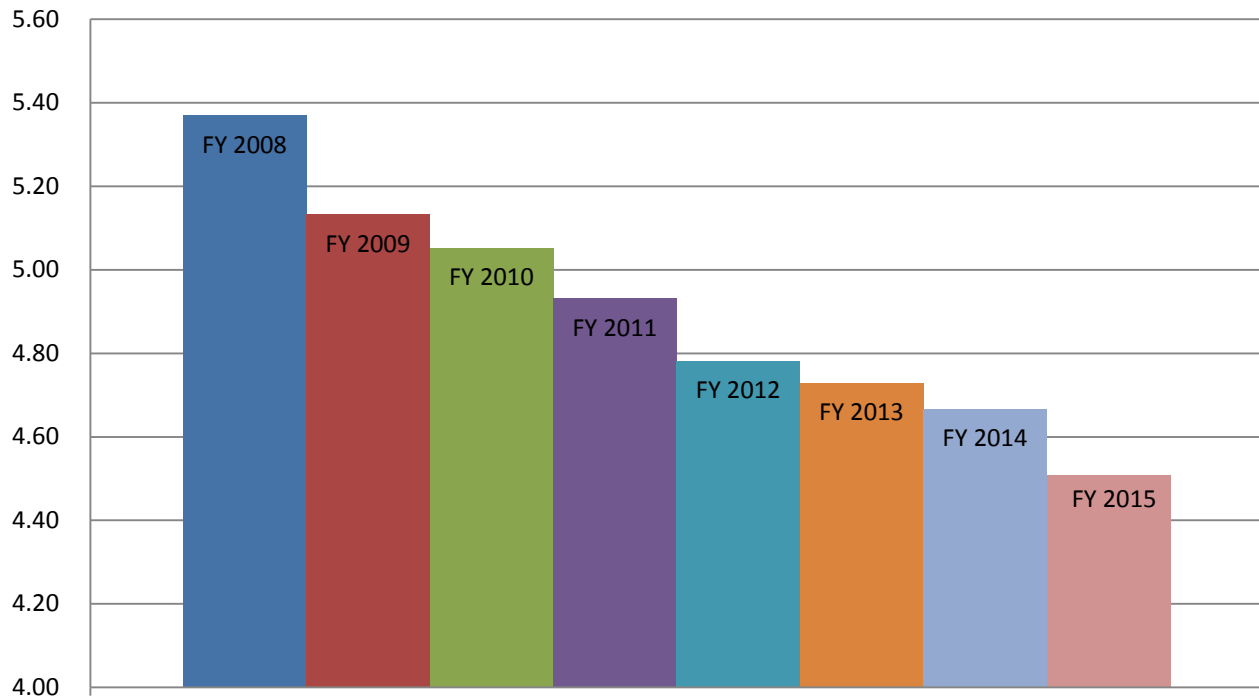
<b>Department</b>	<b>Adopted FY 2009</b>	<b>Adopted FY 2010</b>	<b>Adopted FY 2011</b>	<b>Adopted FY 2012</b>	<b>Adopted FY 2013</b>	<b>Adopted FY 2014</b>
<b><u>Board of County Commissioners</u></b>						
Community Services	471	461	471	440	432	406
County Administration	12	11	11	11	11	12
County Attorney	51	46	46	44	42	42
County Commission	28	27	27	27	27	27
County Cooperative Extension Service	36	32	28	29	30	31
Economic Sustainability	60	50	62	58	69	56
Engineering & Public Works	487	470	450	433	421	421
Environmental Resources Management	145	145	139	127	126	126
Facilities Development & Operations	359	330	318	307	300	297
Fleet Management	70	64	60	59	54	54
Human Resources	38	35	33	33	32	32
Information Systems Services	211	204	189	183	216	212
Internal Auditor	11	10	10	8	8	8
Legislative Affairs	4	4	3	3	3	3
Medical Examiner	22	20	20	19	19	19
Metropolitan Planning Organization	10	10	10	10	10	10
Office of Financial Mgmt & Budget	38	36	34	32	31	31
Palm Tran	555	548	549	549	558	579
Parks & Recreation	657	624	595	569	562	559
PZ&B - Planning & Zoning	185	174	159	148	136	139
Public Affairs	54	51	45	42	42	42
Public Safety	345	341	333	314	307	308
Purchasing	46	43	43	43	44	44
Risk Management	36	32	30	30	30	30
Youth Services						0
<b>Non-Departmental:</b>						
Criminal Justice Commission	17	17	12	11	11	11
Office of Community Revitalization	7	6	6	6	6	6
Office of Equal Opportunity	12	12	12	12	12	12
Office of Small Business Assistance	8	7	7	7	7	7
<b>Total BCC Ad Valorem Funded</b>	<b>3,975</b>	<b>3,810</b>	<b>3,702</b>	<b>3,554</b>	<b>3,546</b>	<b>3,524</b>
<b><u>Other Departments and Agencies</u></b>						
Airports	161	158	158	149	149	149
PZ&B - Building Division	148	104	104	104	104	104
County Library	452	452	452	419	419	420
Fire-Rescue	1,473	1,542	1,511	1,511	1,490	1,490
Tourist Development	5	4	4	4	4	4
Water Utilities	499	559	558	558	558	561
Commission on Ethics	0	0	4	6	6	5
Office of Inspector General	0	0	18	34	40	23
<b>Total Other Departments and Agencies</b>	<b>2,738</b>	<b>2,819</b>	<b>2,809</b>	<b>2,785</b>	<b>2,770</b>	<b>2,756</b>
<b>Total BCC</b>	<b>6,713</b>	<b>6,629</b>	<b>6,511</b>	<b>6,339</b>	<b>6,316</b>	<b>6,280</b>
<b><u>Constitutional Officers</u></b>						
Clerk & Comptroller	144	141	137	134	134	138
15th Judicial Circuit	20	21	24	21	23	25
Property Appraiser	280	266	266	266	266	266
Sheriff	3,848	4,011	3,919	3,924	3,912	3,952
Supervisor of Elections	45	42	42	45	45	45
Tax Collector	264	264	264	305	314	314
<b>Total Constitutional Officers</b>	<b>4,601</b>	<b>4,745</b>	<b>4,652</b>	<b>4,695</b>	<b>4,694</b>	<b>4,740</b>
<b>Grand Total</b>	<b>11,314</b>	<b>11,374</b>	<b>11,163</b>	<b>11,034</b>	<b>11,010</b>	<b>11,020</b>

FY 2014 Mid Year Adj			Final 2014	FY 2015			Adopted FY 2015
Additions	Deletions	Transfers		Additions	Deletions	Transfers	
1	(250)	0	157	0	0	(1)	156
0	0	0	12	0	0	0	12
0	0	0	42	0	0	0	42
0	0	0	27	0	0	0	27
0	0	0	31	1	0	0	32
0	(5)	0	51	0	0	0	51
1	0	0	422	2	0	0	424
0	0	0	126	0	0	0	126
3	0	0	300	5	0	0	305
0	0	0	54	0	0	0	54
0	0	0	32	0	0	0	32
0	0	0	212	0	0	0	212
1	0	0	9	0	0	0	9
0	0	0	3	0	0	0	3
0	0	0	19	0	0	0	19
0	0	0	10	2	0	0	12
0	0	0	31	0	0	0	31
2	(2)	0	579	30	0	0	609
0	0	0	559	12	0	0	571
0	0	0	139	4	0	0	143
0	0	0	42	0	0	0	42
3	0	0	311	0	0	(59)	252
0	0	0	44	0	0	0	44
0	0	0	30	0	0	0	30
0	0	0		16	0	61	77
1	0	0	12	0	0	(1)	11
0	0	0	6	0	0	0	6
0	0	0	12	0	0	0	12
0	0	0	7	0	0	0	7
12	(257)	0	3,279	72	0	0	3,351
0	0	(1)	148	0	0	0	148
0	0	0	104	13	0	0	117
0	0	0	420	2	0	0	422
0	0	0	1,490	4	0	0	1,494
0	0	1	5	0	0	0	5
0	0	0	561	7	0	0	568
0	0	0	5	0	0	0	5
0	0	0	23	0	0	0	23
0	0	0	2,756	26	0	0	2,782
12	(257)	0	6,035	98	0	0	6,133
0	0	0	138	0	0	0	138
0	(1)	0	24	2	0	0	26
0	0	0	266	0	0	0	266
30	0	0	3,982	0	0	0	3,982
3	0	0	48	1	0	0	49
0	0	0	314	1	0	0	315
33	(1)	0	4,772	4	0	0	4,776
45	(258)	0	10,807	102	0	0	10,909

\*OIG's budget for FY 2015 includes funding for 23 filled positions, the 17 currently vacant positions will be reinstated once the municipal funding is implemented.

Palm Beach County Board of County Commissioners has a total of 6,133 full and part-time employees budgeted for FY 2015. The number of employees per 1,000 population is being presented in order to reflect the effects of growth. In an effort to respond to the economic climate and to increase efficiency the county has eliminated 1,363 positions since FY 2008. As a result of new facilities or expansion of services, Fire Rescue, Library, Office of Economic Sustainability and Water Utilities Department have seen their positions increase during this period.

**Employees per 1,000 population**

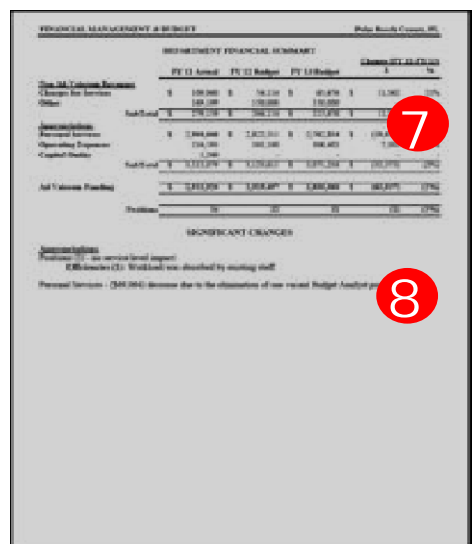
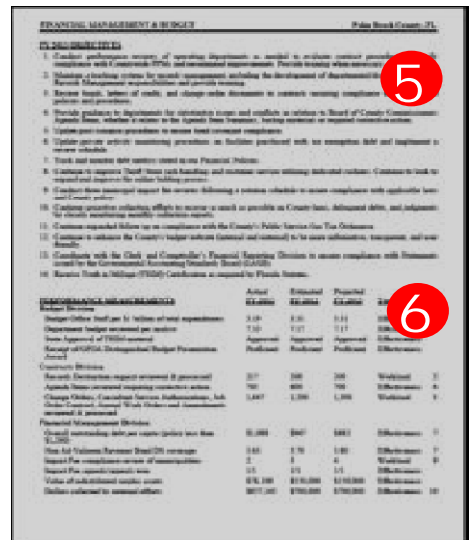
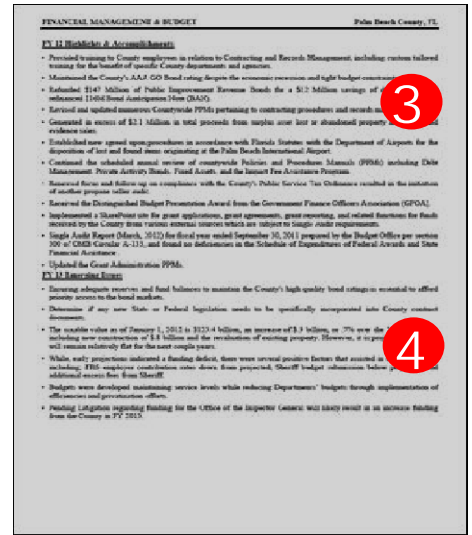
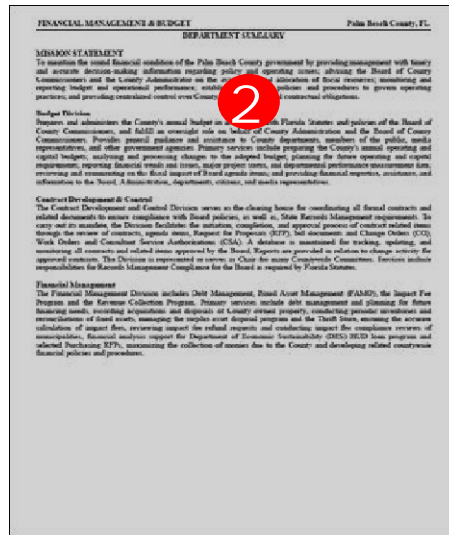
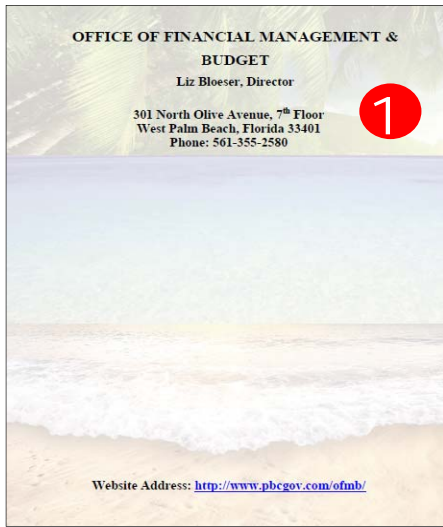


	Total Employees	County Population	Employees per 1,000 population
FY 2008	6,994	1,302,451	5.37
FY 2009	6,713	1,307,784	5.13
FY 2010	6,629	1,312,016	5.05
FY 2011	6,511	1,320,134	4.93
FY 2012	6,339	1,325,758	4.78
FY 2013	6,316	1,335,415	4.73
FY 2014	6,280	1,345,652	4.67
FY 2015	6,133	1,360,238	4.51

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 the County is either becoming more efficient and/or service levels are decreasing. The County continues to implement more effective processes to maintain current service levels.

\* Information on this page regarding population is from University of Florida, Bureau of Economics and Business Research (bebr.ufl.edu). Previously information taken from census.gov

In a continuing effort to create a budget document that presents information in a user-friendly manner, we have developed this guide to identify where to find key pieces of information. The numbers correspond to the major components of our departmental budgets.



**1 Divider** - Includes all of the pertinent contact information for each of the departments, including the department director. Also included is a hyperlink that allows the reader to obtain additional information on the department not included in the budget document.

**2 Introduction** - A summary of the department's mission, major divisions, functions, and core services.

**3 Highlights & Accomplishments** - A list of the activities that have been successfully completed in the last year.

**4 Emerging Issues** - A list of challenges that are anticipated in the upcoming year.

**5 Objectives** - Specific goals the department is planning to work towards in the upcoming year.

**6 Performance Measures** - Measures that determine how a department is accomplishing its mission and objectives.

**7 Financial Summary** - A summary of operating expenditures and sources of revenue listed by major category.

**8 Significant Changes** - An explanation of significant differences between the previous and current year's budget, including position changes.





# **COUNTY COMMISSION**

**Hal R. Valeche, District 1**

**Paulette Burdick, District 2**

**Shelley Vana, District 3 - Mayor**

**Steven L. Abrams, District 4**

**Mary Lou Berger, District 5 – Vice Mayor**

**Melissa McKinlay, District 6**

**Priscilla A. Taylor, District 7**

**301 N. Olive Avenue, 12<sup>th</sup> Floor  
West Palm Beach, Florida 33401  
Phone: 561-355-2001**

**Website Address: <http://www.pbcgov.com/countycommissioners/>**

---

**DEPARTMENT SUMMARY**

---

**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 is made up of seven Commissioners, each representing a single-member district. Commissioners are elected to 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 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; construction and maintenance of County buildings, roads, and bridges; provision of programs of housing, community development, slum clearance, conservation, flood, 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.

**FY 14 Highlights & Accomplishments**

- Balanced the FY 2015 budget maintaining the millage rate at the same level as FY 2014.
- Approved the sale of the 1,896-acre Mecca property to the South Florida Water Management District for \$26 million, subject to the district providing 150 acres to the Florida Fish and Wildlife Conservation Commission for a public shooting park. The County retained title to 22.7 acres on which a County water plant was built, and has the option of buying back 98.5 acres of right of way for Seminole Pratt-Whitney Road at \$14,000 per acre.
- Authorized the use of \$2 million from the Tourist Development Council's first-cent tourist local option tax fund for the construction of a parking garage at the Palm Beach County Convention Center. The need for a parking facility was triggered by the loss of available parking spaces due to the construction of the Convention Center Hotel.
- Directed staff to hire a national search firm to aid in providing a field of candidates for the replacement of County Administrator Robert Weisman, who is retiring in August 2015.
- Approved a settlement agreement with Metro Mobility Management Group, terminating their existing contract, and requiring the company to continue to provide service through January 31, 2015. The Board also approved the selection committee's recommendation of three vendors to provide paratransit services beginning February 1, 2015. The three vendors (MV Transportation, Inc., First Transit, Inc., and Maruti Fleet and Management, LLC) have proposed seven-year contracts in the amounts of \$72.67 million, \$76.2 million, and \$35 million, respectively.

**FY 2015 OBJECTIVES**

1. Preserve and protect the local natural environment, including threatened resources, ecosystems, and animal species.
2. Maintain appropriate resources to protect the health, safety, and welfare of the residents of and visitors to Palm Beach County.
3. Ensure the County has an effective social infrastructure.
4. Maintain and improve capital infrastructure.
5. Strengthen and diversify the economy.
6. Clearly articulate a strategy for responsible development.
7. Foster a strong County workforce
8. Collaborate with partners.
9. Manage the budget that delivers necessary services, while minimizing the tax requirements.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	<u>Actual</u> <u>FY 2013</u>	<u>Estimated</u> <u>FY 2014</u>	<u>Projected</u> <u>FY 2015</u>	<u>Type</u>	<u>Obj</u>
Population served	1,335,415	1,345,652	1,360,238	Demand	
Commission office expenditure per capita	\$2.07	\$2.13	\$2.41	Efficiency	
Adopted operating reserves as a percentage of net budget (policy between 10% and 15%)	13.37%	13.43%	13.05%	Efficiency	
Countywide operating millage rate	4.7815	4.7815	4.7815	Efficiency	
Overall outstanding debt per capita (policy less than \$1,200)	\$693	\$616	\$547	Efficiency	

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Other	\$ 65	\$ -	\$ -	\$ -	-
<b>SubTotal</b>	<b>\$ 65</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 2,324,702	\$ 2,542,448	\$ 2,955,592	\$ 413,144	16%
Operating Expenses	288,437	319,901	328,148	8,247	3%
Capital Outlay	2,487	1,800	1,000	(800)	(44%)
<b>SubTotal</b>	<b>\$ 2,615,626</b>	<b>\$ 2,864,149</b>	<b>\$ 3,284,740</b>	<b>\$ 420,591</b>	<b>15%</b>
<b>Ad Valorem Funding</b>	<b>\$ 2,615,561</b>	<b>\$ 2,864,149</b>	<b>\$ 3,284,740</b>	<b>\$ 420,591</b>	<b>15%</b>
<b>Positions</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>-</b>	<b>-</b>

SIGNIFICANT CHANGES

**Appropriations**

Personal Services – increase is due to Commission staff salaries increases approved by the BCC on October 1, 2013 after the adoption of the FY 2014 Budget (R-2013-1281). Also contributing to this variance is the FY2015 3% across the board salary increase, and an increase in the FRS rate for Elected Officials.



# **COUNTY ATTORNEY**

**Denise Nieman, County Attorney**

**301 North Olive Avenue, Suite 601**

**West Palm Beach, Florida 33401**

**Phone: 561-355-2225**

**Website Address: <http://www.pbcgov.com/countyattorney/>**

---

**DEPARTMENT SUMMARY**

---

**MISSION STATEMENT**

To provide quality legal advice and representation to the Board of County Commissioners, County Administration, and 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, serves at the pleasure of the Board, and is responsible directly to the Board. The Office represents and provides legal advice to the Board of County Commissioners, 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 official documents (e.g., ordinances, leases, contracts, etc); 3) Providing legal advice and representation on matters overseen by the Boards and Commissions; 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 the Board of County Commissioners.

**FY 14 Highlights & Accomplishments**

- The County Attorney's Office negotiated an Interlocal Agreement with Broward County for purchase and distribution of Reclaimed Water in South Palm Beach County. Palm Beach County will operate the project, and Broward County will be responsible for all construction costs of the project, which will be reimbursed over time based on revenues from the project.
- On December 17, 2013, the County Attorney's Office and the Property and Real Estate Management Division closed on the sale of the Mecca property to the South Florida Water Management District for \$26 million.
- The Inspector General lawsuit with the cities and the Clerk and Comptroller went to trial August 19 through 21, 2014. As of the time of this writing, the Court has not entered a final judgment, though it is expected that the matter will be appealed by one party or the other regardless of the outcome.
- The County Attorney's Office persuaded the U.S. Department of Labor to certify a grant from the Federal Transit Administration for approximately \$14.7 million.
- The County Attorney's Office advised on several matters related to the County's paratransit services, which included an early termination of Metro's contract and solicitation for new contractors to provide paratransit services.
- The County Attorney's Office assisted the County with financing of tax exempt bonds for non-profit projects and charitable institutions. The bonds have a face value of over \$8 million, and the County Attorney's Office received approximately \$60 thousand from the non-profits for legal services.

**FY 15 Emerging Issues**

- The Water Utilities Department (WUD) is in the process of modifying its connection fees and capacity reservation policies. The County Attorney's Office will provide legal advice to WUD as these policies are developed and implemented.
- With the news of All Aboard Florida's plans to connect Miami to Orlando by train using the Florida East Coast Railroad tracks, the County Attorney's Office will work closely with the Palm Beach Metropolitan Planning Organization, County Engineering, local municipalities, the League of Cities, and All Aboard Florida regarding funding, maintenance, noise, safety issues, and preparation of the legal documents necessary to address the impact of operating 32 trains per day on the citizens of Palm Beach County.
- The County Attorney's Office will work closely with the consultants contracted to conduct disparity studies for Palm Beach County and the Solid Waste Authority.

**FY 2015 OBJECTIVES**

1. Successfully respond to increased demands of the Board of County Commissioners (BCC) and County Departments, notwithstanding budgetary challenges.
2. Effectively and efficiently manage staff to provide a continued high level of service.
3. Continue to work with County Departments to identify legal issues/conflicts from project inception to completion.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	<u>Actual</u> <u>FY 2013</u>	<u>Estimated</u> <u>FY 2014</u>	<u>Projected</u> <u>FY 2015</u>	<u>Type</u>	<u>Obj</u>
Ongoing review of internal reports generated through the County Attorney's Office (CAO) legal time and billing program	Proficient	Proficient	Proficient	Output	
BCC directives entirely within the responsibility and control of the CAO responded to within sixty (60) days	Proficient	Proficient	Proficient	Efficiency	1
Level of client satisfaction as determined through constant monitoring of feedback	Proficient	Proficient	Proficient	Outcome	2



DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Charges for Services	\$ 1,709,099	\$ 1,956,500	\$ 1,737,500	\$ (219,000)	(11%)
Other	9,552	26,600	5,000	(21,600)	(81%)
<b>SubTotal</b>	<b>\$ 1,718,651</b>	<b>\$ 1,983,100</b>	<b>\$ 1,742,500</b>	<b>\$ (240,600)</b>	<b>(12%)</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 5,059,516	\$ 5,253,038	\$ 5,436,672	\$ 183,634	3%
Operating Expenses	196,164	217,791	213,961	(3,830)	(2%)
Capital Outlay	-	1	5,936	5,935	593500%
<b>SubTotal</b>	<b>\$ 5,255,680</b>	<b>\$ 5,470,830</b>	<b>\$ 5,656,569</b>	<b>\$ 185,739</b>	<b>3%</b>
<b>Ad Valorem Funding</b>	<b>\$ 3,537,029</b>	<b>\$ 3,487,730</b>	<b>\$ 3,914,069</b>	<b>\$ 426,339</b>	<b>12%</b>
<b>Positions</b>	<b>42</b>	<b>42</b>	<b>42</b>	<b>-</b>	<b>-</b>

SIGNIFICANT CHANGES

**Non Ad Valorem Revenues**

Charges for Services - reduction is primarily due to a decrease in projected services rendered to the Department of Economic Services (\$40,000), Engineering Department (\$75,000), and Risk Management (\$125,000) and the alignment of the budget with historical trends.

**Appropriations**

Capital Outlay - \$5,935 increase is due to the anticipated purchase of two laptops, one printer and one fax machine.

# **INTERNAL AUDITOR**

**Joe Bergeron, Internal Auditor**

**2300 North Jog Road  
West Palm Beach, Florida 33411  
Phone: 561-681-4480**

**Website Address: <http://www.pbcgov.com/internalauditor/>**

DEPARTMENT SUMMARY

MISSION STATEMENT

To assist the Board of County Commissioners 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

Primary services provided by the Internal Auditor's Office (Office) include performance audits for departments and agencies under the Board of County Commissioners (BCC). The objective for each performance audit 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 Office reports to and provides administrative support to an Audit Committee appointed by the BCC. The Audit Committee approves the annual work plan for the Office and reviews individual audit reports prior to issuance.

FY 14 Highlights & Accomplishments

- Successfully passed triennial peer review required by Government Auditing Standards and conducted by the Association of Local Government Auditors.
- Applied the foundation developed in FY 2013 for Countywide risk assessments to the development of the FY 2015 annual audit plan.
- Completed first phase of departmental business process assessments in support of Countywide risk assessments.

FY 15 Emerging Issues

- Begin total re-write of audit manual to update the current standards and address deficiencies noted in the January 2014 peer review.
- Continue development of staff expertise in program evaluation through training and recruitment to support Board of County Commissioners direction to begin conducting program evaluations in addition to our ongoing performance audits.
- Continue development and enhancement of a Countywide risk assessment methodology. This is a multi-year project.

FY 15 Objectives

1. Initiate 90% of audits included in the annual audit work plan within the fiscal year planned.
2. Conduct follow-up review on 100% of all audit recommendations within three months of notification from management that the recommendation has been implemented.
3. Issue a discussion draft for audit projects within an average of 75 days from the beginning of audit field work.

<u>PERFORMANCE MEASUREMENTS</u>	Actual	Estimated	Projected	<u>Type</u>	<u>Obj</u>
	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>		
Percentage of audits started as planned	53%	90%	90%	Outcome	1
Number of follow-up reviews conducted	23	26	30	Output	
Percentage of follow-up reviews conducted as planned	100%	100%	100%	Outcome	2
Average days to issue discussion draft from start of field work	84	90	75	Efficiency	3
Number of audits completed during the fiscal year	11	14	18	Output	

## DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)		
				\$	%	
<b>Appropriations</b>						
Personal Services	\$ 848,803	\$ 961,050	\$ 1,051,501	\$ 90,451	9%	
Operating Expenses	52,911	65,605	58,794	(6,811)	(10%)	
<b>SubTotal</b>	<b>\$ 901,714</b>	<b>\$ 1,026,655</b>	<b>\$ 1,110,295</b>	<b>\$ 83,640</b>	<b>8%</b>	
<b>Ad Valorem Funding</b>	<b>\$ 901,714</b>	<b>\$ 1,026,655</b>	<b>\$ 1,110,295</b>	<b>\$ 83,640</b>	<b>8%</b>	
<b>Positions</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>1</b>	<b>12%</b>	

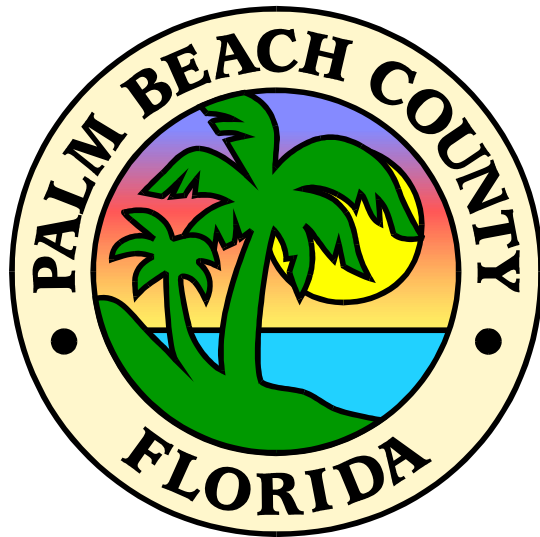
## SIGNIFICANT CHANGES

Appropriations

Position 1-

**Mid Year 1:** Audit Manager added due to increase workload.

Personal Services - \$82,400 increase primarily due to the addition of one Audit Manager position in FY 2014.





# **COUNTY ADMINISTRATION**

**Robert Weisman, County Administrator**

**Verdenia Baker, Deputy County Administrator**

**Jon Van Arnam, Assistant County Administrator**

**Brad Merriman, Assistant County Administrator**

**Vince Bonvento, Assistant County Administrator**

**Shannon LaRocque-Baas, Assistant County Administrator**

**301 N. Olive Avenue, 11<sup>th</sup> Floor**

**West Palm Beach, Florida 33401**

**Phone: 561-355-2030**

**Website Address: <http://www.pbcgov.com/administration/>**

---

**DEPARTMENT SUMMARY**

---

**MISSION STATEMENT**

To provide administrative leadership resulting in cost effective and efficient delivery of quality governmental services. County Administration will implement policies established by the Board of County Commissioners and manage the activities of Board departments. Accountability of public expenditures will be provided through the use of performance measurements, and organizational excellence will be encouraged by example and sponsorship of quality improvement programs. This mission requires effective communication with County Commissioners, Constitutional Officers, employees, citizens, the media, and others through open access and sharing of information.

**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 11 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 and identified by the Management Team; 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.

**FY 14 Highlights & Accomplishments**

- Provided the Board with sound budgetary guidance, and maintained AAA Bond rating.
- Handled budget issues aggressively, including maximizing vacant positions, addressing service levels, and minimizing public service impacts.
- Encouraged employee training and improvement efforts.
- Maintained active involvement with local City Managers and paid particular attention to Glades issues.

**FY 15 Emerging Issues**

- Enhance performance measures and develop efficient and effective reporting of results.
- Balancing the budget, while maintaining service levels.
- Ensure a smooth transition to the leadership of a new County Administrator.

**FY 2015 OBJECTIVES**

1. Provide the Board with the best information possible regarding issues brought before them.
2. Implement major Board initiatives, including the Convention Center Hotel and social service efficiencies.
3. Balance the FY 2016 Budget while maintaining services to citizens and minimizing revenue demands on taxpayers of Palm Beach County.
4. Increase efficiency and effectiveness of all County services, referencing benchmark and comparable data from the public and private sectors.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	Actual <u>FY 2013</u>	Estimated <u>FY 2014</u>	Projected <u>FY 2015</u>	<u>Type</u>	<u>Obj</u>
Number of Agenda Items	1,398	1,421	1,421	Output	1
Administration office expenditure per capita	\$1.38	\$1.43	1.57	Cost	
<b>Credit rating on general obligation debt:</b>					
Moody's	Aaa	Aaa	Aaa	Outcome	
Fitch	AAA	AAA	AAA	Outcome	
Standard & Poors	AAA	AAA	AAA	Outcome	



DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
<b>Charges for Services</b>	\$ 378,854	\$ 399,174	\$ 448,550	\$ 49,376	12%
<b>SubTotal</b>	\$ 378,854	\$ 399,174	\$ 448,550	\$ 49,376	12%
<b><u>Appropriations</u></b>					
<b>Personal Services</b>	\$ 1,754,426	\$ 1,821,629	\$ 2,031,473	\$ 209,844	12%
<b>Operating Expenses</b>	93,112	96,453	100,847	4,394	5%
<b>SubTotal</b>	\$ 1,847,538	\$ 1,918,082	\$ 2,132,320	\$ 214,238	11%
<b>Ad Valorem Funding</b>	\$ 1,468,685	\$ 1,518,908	\$ 1,683,770	\$ 164,862	11%
<b>Positions</b>	11	12	12	-	-

# **AIRPORTS**

**Bruce Pelly, Director**

**Building 846, PBIA  
West Palm Beach, Florida 33406  
Phone: 561-471-7400**

**Website Address: <http://www.pbia.org/>**

---

**DEPARTMENT SUMMARY**

---

**MISSION STATEMENT**

To 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 (PBIA) and three general aviation airports located in Palm Beach Gardens, Lantana and Pahokee. The PBIA McCampbell Terminal serves six million passengers a year with 15 or more airlines. PBIA is also home to three fixed base operators: Jet, Signature and Atlantic Aviation serving general aviation customers making PBIA one of the busiest general aviation airports in the country. Total estimated annual economic activity for PBIA is \$3.4 billion with over 37,000 aviation and support activity jobs. The County's three general aviation airports generate an estimated annual economic activity of \$87.5 million while providing for over 1,000 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.

**Airports Administrative Division**

Includes various functions: Planning, Property Management and Compliance, Business Development, Marketing, Air Service Development, Noise Abatement, Information Technology, Accounts Receivable/Billing, Budgeting, Accounting, Debt Management and compliance, and Finance. These functions are responsible for the long term planning and management of facility and business development through direct construction and partnering with private enterprise to provide necessary aviation and related customer services.

**Airports Maintenance Division**

Provides services to the four Palm Beach County Airport facilities through staff and various contract services. Critical elements include airfield lighting, uninterrupted power supply to PBIA, HVAC service at PBIA via five multi-ton chillers, ground power and pre-conditioned air services to commercial aircraft, janitorial services to PBIA, as well as continuous elevator/escalator services. Maintenance also provides for all landscaping and greenspace maintenance, including airfield and public areas. Maintenance provides for 24/7 staffing or contractual manpower to maintain critical systems to ensure uninterrupted airport operations and insure safety/security systems remain operational.

**Airports Operations Division**

Provides 24/7 safety, security, and operational communications of the four Palm Beach County Airport facilities. Operations carries out this mission with a core staff of field officers and communications/dispatch staff and with contract services provided by the Palm Beach Sheriff's Office and Palm Beach County Fire Rescue, both of which have full time units at PBIA on a 24/7 basis. Operations also plans and coordinates with the Federal Transportation Security Administration and U.S. Customs and Immigration and Customs Enforcement staff located on-site for daily processing of all passengers through the airport. Operations staff has the overall responsibility for the development and execution of the Airport Safety Plan which defines the protocols for various security and safety events and the appropriate response of each entity. Operations also provides public parking facilities 24/7 via contract services, lost and found inventory, access control, security identification and background checks, tenant communications, and customer assistance.

**FY 14 Highlights & Accomplishments**

- American Airlines started new non-stop, daily flights from Palm Beach International Airport (PBIA) to Los Angeles, CA commencing operations on November 21, 2013 to fly twelve months of service. American Airlines also announced two new non-stop daily flights from PBIA to LaGuardia Airport to fly seasonally commencing winter of FY 2013. Delta Airlines also announced additional service to LaGuardia flying seasonally.
- Silver Airways commenced with new service from PBIA to Orlando, FL, Freeport, Bahamas and Eleuthera, Bahamas starting November 2013. BahamasAir also announced new service to Nassau, Bahamas starting November 2013.
- Allegiant Airlines started service from PBIA to Asheville, NC May of 2014. Allegiant Airlines is a new carrier to PBIA and specializes on tourist travel to sun belt locations such as Palm Beach County.
- Spirit Airlines announced new services to Boston, MA for the winter of 2014. PBIA currently has services to Boston, MA on JetBlue and Delta Airlines.
- Frontier Airlines announce the start of new service at PBIA, serving Denver, CO; Dulles, Washington DC; and Trenton, NJ. Frontier returns to PBIA after transformation to a low cost carrier model.
- Galaxy Aviation commenced its contract as the fixed base operator for Lantana Airport in April 2014. Selected by public request for proposal (RFP), Galaxy will be responsible for operation of the airport and significant capital improvements to renovate airport facilities. Galaxy will pay the County for the rights to operate the airport.
- Finalized the five year signatory Airline-Airport Use and Lease Agreement, approved by the Board of County Commissioners in August of 2014.

**FY 15 Emerging Issues**

- Renovation and expansion of the PBIA Federal Inspection Services (FIS) Facilities is necessary to improve passenger throughput capabilities for international flights. The planned project includes the renovation of Immigration and Customs offices, as well as improvements to the passenger queuing/circulation areas and baggage claim area. In addition, three immigration positions will be added and an existing flat plate carousel will be replaced with a larger sloped plate carousel in an effort to increase the capability of handling larger incoming flights. The existing space will also be expanded to allow for enhanced baggage processing and a covered baggage loading area. Currently, the FIS area cannot accommodate a large number of passengers that must claim their baggage and be processed after arriving at the airport from international destinations. This project will increase the capacity within the FIS processing area, making it more attractive to prospective carriers serving international markets and offering a greater level of service to the flying public. Construction will commence in FY 2015 and is expected to be concluded in early FY 2016.
- Customer checked baggage conveyor and screening systems are critical functions that require modernization to increase throughput and efficiency of operations. Partnering with the Department of Homeland Security, the Department is planning a project to completely re-design and re-construct the Checked Baggage Inspection System (CBIS) to begin construction in the FY 2014-2015 timeframe. Most funding for the \$40 million project will come from the Transportation Security System. Design work is currently underway to provide the most cost reliable and cost effective system. Continuing airport operations during the construction phase will be a challenge requiring significant coordination between all airport stakeholders.

**FY 2015 OBJECTIVES**

1. Achieve Airline Cost Per Enplanement (CPE) of \$5.00 or less. Airline CPE is a key industry metric for airports which takes cost and changing levels of passenger traffic into account. A low CPE environment is helpful to attract and retain robust air service. Maintaining a CPE of \$5 or less compares very favorably to other South Florida Airports, making Palm Beach International Airport the lowest operating cost per enplanement airport in the area.
2. Achieve Operating Revenue Per Enplanement of \$19.00 or more. This metric measures overall productivity from all operating revenue sources. Some decline in FY 2015 is expected due to lower charges to airlines.
3. Achieve Operating Revenue to Operating Expense ratio of 1.25 or more. This measurement gauges the relationship of revenue production to operating expenses.
4. Maintain Concession Revenue Per Enplanement at \$10.00 or more. This measures the productivity of variable revenues dependant to passenger traffic (includes parking, car rental concession, food/beverage concession, retail concessions, etc).
5. Maintain Debt Service Coverage at a 1.25 ratio or more. This measurement is defined by the Department's bond covenant language where 1.25 is stated as the minimum acceptable level of coverage. The calculation generally represents the following: revenues less expenses divided by debt service for the period. A significant increase is expected due to the decrease in debt service starting in FY 2015.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	Actual	Estimated	Projected	<u>Type</u>	<u>Obj</u>
	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>		
Total Passengers	5,648,213	5,706,000	5,772,000	Demand	
Total Enplanements	2,824,107	2,853,000	2,886,000	Demand	
Airline Cost Per Enplanement	7.40	6.96	3.75	Efficiency	1
Operating Revenue Per Enplanement	22.87	22.85	19.50	Efficiency	2
Operating Revenue to Operating Expense Ratio	1.64	1.60	1.31	Efficiency	3
Concession Revenue Per Enplanement	11.18	10.57	10.50	Efficiency	4
Debt Service Coverage	1.65	1.40	1.89	Efficiency	5
Total PBIA flight Operations (including general aviation)	135,160	137,000	139,000	Demand	

## DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Charges for Services	\$ 64,608,441	\$ 64,414,265	\$ 54,439,020	\$ (9,975,245)	(15%)
Grants	308,000	-	-	-	-
Licenses & Permits	64,404	60,900	61,275	375	1%
Other	471,475	476,700	555,400	78,700	17%
Interfund Transfers	3,689,093	3,969,718	695,170	(3,274,548)	(82%)
Fund Balance	21,851,972	10,626,354	14,012,163	3,385,809	32%
<b>SubTotal</b>	<b>\$ 90,993,385</b>	<b>\$ 79,547,937</b>	<b>\$ 69,763,028</b>	<b>\$ (9,784,909)</b>	<b>(12%)</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 10,804,969	\$ 11,442,553	\$ 11,772,989	\$ 330,436	3%
Operating Expenses	29,126,944	32,581,516	33,458,978	877,462	3%
Transfers	37,325,780	26,714,972	16,726,252	(9,988,720)	(37%)
Charge Offs	(162,786)	(252,001)	(252,001)	-	-
Reserves	-	9,060,897	8,056,810	(1,004,087)	(11%)
<b>SubTotal</b>	<b>\$ 77,094,907</b>	<b>\$ 79,547,937</b>	<b>\$ 69,763,028</b>	<b>\$ (9,784,909)</b>	<b>(12%)</b>
<b>Ad Valorem Funding</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Positions</b>	<b>149</b>	<b>149</b>	<b>148</b>	<b>(1)</b>	<b>(1%)</b>

## SIGNIFICANT CHANGES

**Non Ad-Valorem Revenues**

Charges for Services - Decrease is primarily due to the reduction of airlines rates and fees as a result of lower debt service cost.

Interfund Transfers - Decrease due to changes in the Airline Agreement transfer provision.

Fund Balance - Increase due to better than expected net revenue in FY 2013.

**Appropriations**

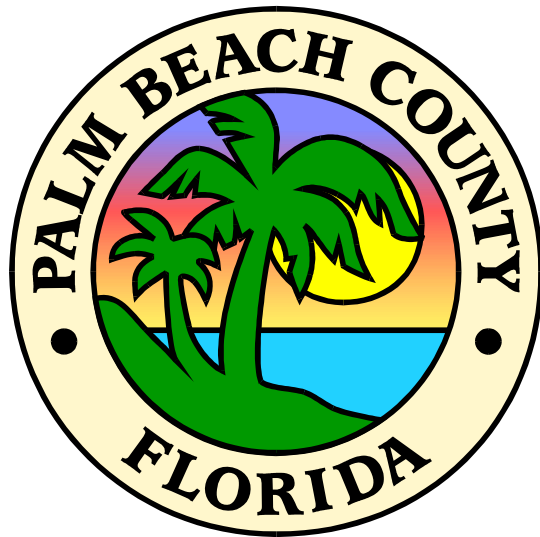
Positions (1) - No Service Level Impact

**Mid Year (1):** Director of Airlift Relation transferred to Tourist Development Council

Personal Services - (\$77,664) decrease due to the transfer of one vacant Director of Airlift Relations position to Tourist Development Council in FY 2014. This is offset by increase in various personal service expenses.

Transfers - (\$9,988,720) decrease due to lower debt service payments, thereby decreasing the interfund transfers to debt service funds.

Reserves - (\$1,004,087) decrease due to funding used for new capital projects, increase operating cost and the fulfillment of Bond Resolution requirements.





# **COMMUNITY SERVICES**

**Channell Wilkins, Director**

**810 Datura Street  
West Palm Beach, Florida 33401  
Phone: 561-355-4700**

**Website Address: <http://www.pbcgov.com/communityservices/>**



---

**DEPARTMENT SUMMARY**

---

**MISSION STATEMENT**

To enhance and improve the health, welfare, and quality of life in Palm Beach County by investing in the potential of families and individuals in need.

**Community Action Program (CAP)**

To remove barriers and create opportunities that enable low income individuals and families to become more self-sufficient. The Community Action Program's goal is to assess the needs of the Palm Beach County community and to develop programs that will fill the gaps. CAP provides services for employment, transportation, childcare, housing, food, and referrals. CAP administers the Low Income Home Energy Assistance Program (LIHEAP) and the Community Service Block Grant (CSBG). These two federal block grants provide assistance for low-income families to maintain/restore utility services, and to move families away from government assistance.

**Division of Senior Services (DOSS)**

Provides accessible and high-quality services to help seniors attain optimal independence, and promote quality of life for seniors and their caregivers. DOSS administers to seniors a comprehensive range of programs that provides social and emotional well-being; encourages independence; and supports seniors and their caregivers within the community with dignity and choice. Senior Centers provide classes, programs, and activities for healthy, independent living. Adult Day Care provides group social/recreational activities with health monitoring. Case Management provides in-home services and provides assessments to determine crucial needs and coordinates/manages in home services, such as companionship, personal care, respite, homemaker, and home delivered meals. Additional programs are Congregate Meals, which provide nutritious meals to seniors; Emergency Home Energy Assistance; volunteers, outreach, case management, and caregiver services.

**Farmworker Career Development Program**

Provides the tools to strengthen the ability of eligible migrant and seasonal farm workers and their dependents to achieve economic self-sufficiency through their participation in education, skills training and supportive services. Program participants, after completing educational and training goals, are able to obtain full time, year-round, unsubsidized employment. The program provides assistance in the following areas: career counseling, referral to vocational training, English for Speakers of Other Languages, and General Education Development (GED), emergency assistance, school tuition, related assistance, employability skills, job placement and follow-up services.

**Human and Veteran Services**

Serves residents who are economically disadvantaged through case management, social services, advocacy, and community linkage, empowering the individual/family to improve their quality of life. Services are provided through Homeless Prevention Offices, assisting with rent and utility payments under a Case Management model; Homeless Services include Homeless Outreach Teams working in the community and at the Senator Philip D. Lewis Center; and Veteran Services providing advocacy. Additional services include: Deceased Indigent Program and Disaster Recovery Case Management. Serves as Collaborative Applicant and provides contract management for homeless services. Staff support is provided to the Homeless Advisory Board, the Homeless Coalition, and the Veterans Coalition.

**Ryan White**

Administers the Ryan White Act, Part A funds. Provides support, including health planning, for the mandatory advisory board, Palm Beach County HIV CARE Council. Part A funding is for eligible metropolitan areas hardest hit by the HIV/AIDS epidemic. Community based and governmental agencies are contracted to assist in these services: outpatient medical, laboratory, specialty medical, nurse care coordination, pharmacy, health insurance continuation, oral health, home health care, mental health, treatment adherence, case management, eligibility screening, and other support services.

**FY 14 Highlights & Accomplishments**

- The Community Action Program (CAP) helped over 100 participants obtain certifications and find employment. This was accomplished while also increasing community partnerships and enhancing its measurement and achievement of meaningful outcomes.
- The Division of Senior Services (DOSS) continued operating private pay adult day care and case management as well as the Senior Academy, a community-based outreach program to educate senior citizens about available services throughout County. DOSS also became a vendor for Long Term Managed Care.
- Homelessness continues to be a priority by expanding daily outreach at the Senator Philip D. Lewis Center, participating in 100,000 Homeless Registry Week, and successful fund raising (including the Mayor's Ball). Staff, trained by County Cooperative Extension, assisted clients with budgeting to works towards self-sufficiency.
- Veteran Services, in response to demand for services in the area, established a permanent office in Delray Beach. A planning grant was awarded to the Veteran Services division by Housing & Urban Development (HUD). Also, thanks to a joint effort with the Board of County Commissioners, the County was designated as a Purple Heart County.
- The Farmworker Program surpassed goals in some critical performance indicators for the 4th quarter of grant year 2013-2014 including participants entering employment, completing training services, and attaining credentials. In support of the program's efforts, three staff members began the Job Seeker National Certification process.
- The Ryan White program, through a community-wide needs assessment for HIV services, implemented enhanced cost-containment methods which reduced costs and increased accountability. Along with other community stakeholders, an integrated program was developed to identify those HIV-positive residents not in care. In collaboration with the Florida Department of Health in Palm Beach County the program will fund a local research project to identify sub-populations not in care and identify barriers to care.

**FY 15 Emerging Issues**

- CAP will receive a \$200,000 reduction to the Low Income Home Energy Assistance Program which will place constraints on the amount of services provided.
- DOSS will need to manage the impact of Medicaid Reform since health care services will now be provided by health plans (HMO's).
- Homelessness initiatives will work to prioritize services based on vulnerability (using the Housing First Model), address the increasing need for medical respite, provide prevention services for those who do not qualify for other services (specifically Housing First or Raped Re-Housing), and identify other services gaps (as identified by the Service Prioritization Decision Assessment Tool). The division will also implement the HUD Collaborative Applicant fiscal function in preparation for designation as a Unified Funding Agency.
- Evaluation of current locations for Veteran Services is needed to ensure community demands are met.
- Funding will continue to be a priority for the Farmworker program, especially in the areas of training and tuition assistance. Collaboration with CAP will provide an opportunity to better utilize the limited funding available.
- Transitioning Ryan White clients into Affordable Care Act insurance plans will continue to present challenges. Administratively, budget projections and contract allocations were made without a full understanding of the fiscal impact of the transition. Programmatically, clients may be challenged with the initial experiences navigating an insurance-based health care system.

**FY 2015 OBJECTIVES**

1. Continue to create efficiencies through the use of technology to increase workforce productivity department-wide.
2. Institute an additional meal component at three senior centers for seniors who want and can afford to pay for meals.
3. Establish an in-house Fall Prevention Program at the three Senior Centers.
4. Continue education and outreach to seniors by facilitating the 6th community-based Senior Academy. Increase community partnerships by facilitating four (4) additional Congregate Meal locations throughout the County.
5. Retain 100% of new participants who enroll in the Community Action Program (CAP) and vocational/job skills training as well as 100% of participants who enter employment through the program.
6. Prevent utility disconnection for 80% of CAP households served.
7. Prevent the eviction of 70% of CAP households served.
8. Prevent homelessness by stabilizing the crisis experienced by clients served.
9. Move homeless clients served from unstable environments to stable housing.
10. Generate \$3.85 million in award benefits for veterans and their dependents.
11. Place farm worker participants in education and job skill training programs to prepare them for employment.
12. Implement a new Request for Proposal (RFP) cycle for the Ryan White Program based on the recommendations developed in FY14.
13. Establish and maintain a successful Farmworker's program advisory board comprised of students, business representatives, education agencies, and farmworker representatives.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	<u>Actual</u> <u>FY 2013</u>	<u>Estimated</u> <u>FY 2014</u>	<u>Projected</u> <u>FY 2015</u>	<u>Type</u>	<u>Obj</u>
<b>Administration Division</b>					
New projects implemented	3	3	3	Output	1
<b>Community Action Program</b>					
Applications processed within 60 days	10,277	12,000	11,000	Efficiency	
Participants who gained independence	170	165	120	Outcome	
<b>FarmWorker Program</b>					
Participants enrolled and trained	119	108	109	Output	11
Participants placed for employment	38	34	65	Outcome	11
<b>Human Services Division</b>					
Percentage of clients moved from crisis or at-risk to stable plan/total clients	95%/243	96%/245	96%/250	Outcome	8
Percentage of homeless clients placed in permanent housing/total clients	45%/947	45%/950	50%/950	Outcome	9
Annual benefits generated for Veterans	\$3,520,296	\$3,750,000	\$3,850,000	Outcome	10
<b>Ryan White Program</b>					
Clients screened for eligibility	2,865	3,160	3,100	Output	12
<b>Senior Services Division</b>					
Hours of in-home services	434,611	222,165	240,215	Output	
Hours of case management	13,006	3,990	4,110	Output	
Meals provided	420,612	288,990	299,825	Output	

## DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Charges for Services	\$ 513,122	\$ 793,527	\$ 729,927	\$ (63,600)	(8%)
Grants	38,317,219	38,805,540	17,181,590	(21,623,950)	(56%)
Other	112,051	151,699	109,960	(41,739)	(28%)
Interfund Transfers	584,514	627,800	680,658	52,858	8%
Fund Balance	(159,643)	703,065	41,572	(661,493)	(94%)
<b>SubTotal</b>	<b>\$ 39,367,263</b>	<b>\$ 41,081,631</b>	<b>\$ 18,743,707</b>	<b>\$ (22,337,924)</b>	<b>(54%)</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 22,182,953	\$ 23,703,551	\$ 10,245,286	\$ (13,458,265)	(57%)
Operating Expenses	24,741,931	27,487,732	12,804,737	(14,682,995)	(53%)
Capital Outlay	25,014	76,002	15,002	(61,000)	(80%)
Grants and Aids	12,134,314	12,884,821	11,151,496	(1,733,325)	(13%)
Transfers	5,286	2,538	-	(2,538)	(100%)
Charge Offs	79,405	-	80,000	80,000	100%
<b>SubTotal</b>	<b>\$ 59,168,903</b>	<b>\$ 64,154,644</b>	<b>\$ 34,296,521</b>	<b>\$ (29,858,123)</b>	<b>(47%)</b>
<b>Ad Valorem Funding</b>	<b>\$ 20,492,429</b>	<b>\$ 23,073,013</b>	<b>\$ 15,552,814</b>	<b>\$ (7,520,199)</b>	<b>(33%)</b>
<b>Positions</b>	<b>432</b>	<b>406</b>	<b>156</b>	<b>(250)</b>	<b>(62%)</b>

## SIGNIFICANT CHANGES

**Non Ad-Valorem Revenues**

Grants – (\$28.1M) reduction in revenue due to the transition of the Head Start Program to Lutheran Services of Florida. This decision, made by the Board of County Commissioners on September 24, 2013, while reducing revenue also has associated cost savings as follows: Personal Services - (\$12.92M); Operating Expenses - (\$13.61M); Capital Outlay – (\$0.6M); and Transfers – (\$2,538).

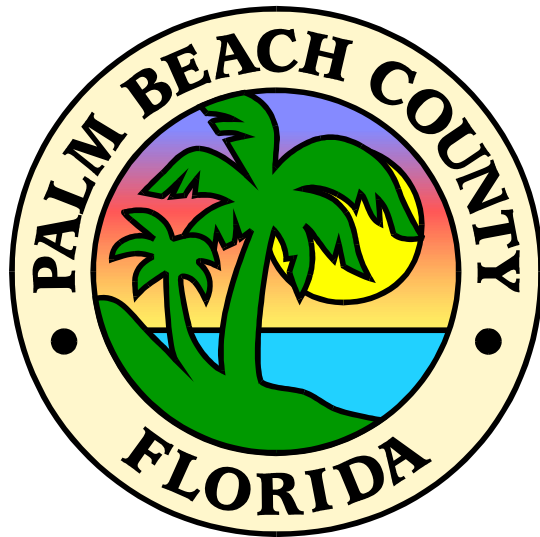
Fund Balance – (\$661,493) decrease related to the establishment of the Youth Services Department. In FY 2015 the \$1,523,694 fund balance that had been associated with the Head Start program was inherited by the newly formed Youth Services Department.

**Appropriations**

Positions (250) – positions directly tied to Head Start.

Grants and Aids – (\$1.29M) reduction due to the transferring of some Financially Assisted Agencies that will now fall within the purview of the Youth Services Department.

Charge-Offs – Increase of \$80,000 to support the Homeless Resource Center and to reflect actual commitments between Community Services and the Facilities Department.



# **COUNTY COOPERATIVE EXTENSION**

**Audrey Norman, Director**

**559 North Military Trail  
West Palm Beach, Florida 33415  
Phone: 561-233-1712**

**Website Address: <http://www.pbcgov.com/coextension/>**



---

**DEPARTMENT SUMMARY**

---

**MISSION STATEMENT**

To deliver research-based education from the University of Florida/Institute of Food and Agricultural Sciences (UF/IFAS) and the national land grant university system to the community in the areas of agriculture, horticulture, human sciences, and youth development. Education initiatives are guided by local advisory committees to meet the greatest needs of the community.

**Agriculture**

Provides timely, accurate, and relevant research-based information to agricultural business industries, regardless of size, ethnicity, or type of crop grown. Services include crop management and production, regulatory and agricultural safety training to clientele via educational programs, seminars, workshops, field days, consultations, and by electronic media; technology transfer between the UF/IFAS and clientele for the dissemination of current "best management" information; training and testing restricted use pesticide applicators in 19 categories for required state licensure; conducting field trials to improve crop production and disease/pest resistance and to better understand management requirements for new specialty and energy crops.

**Agriculture Economic Development**

Promotes job creation and business growth by increasing uses and yields of agricultural land and related resources; providing agronomic research and financial viability assistance to new crop establishment and renewable fuel projects; identifying and developing potential new value-added agricultural products and providing assistance to County departments and community organizations on agricultural-related issues.

**Family, Youth and Consumer Sciences**

Provides accurate, relevant, evidence-based education in food safety and nutrition, financial sustainability, family stability, workplace wellness, child care, and other emerging community issues. Major program emphases include increasing knowledge of proper food safety, food management, nutrition, health and wellness practices; providing training for employees in food service, child care, and public service; developing family stability and resiliency leading to a more stable and resilient community; and providing families with coping strategies to become more self-sufficient in challenging economic times. Youth development programs provide youth educational opportunities that assist youth in acquiring knowledge, developing life skills, and forming attitudes that will enable them to become self-directing, productive, and contributing members of society. The 4-H Youth Development program encourages guidance and support from caring adults becoming mentors, advisors, leaders, and counselors. Cooperative Extension staff serves to deliver progressive educational youth programs, to recruit and educate adult volunteers, and to coordinate learning events and activities that complement the youth program objectives.

**Mounts Botanical Garden/Environmental Horticulture**

Provides extensive volunteer training programs in landscape best management practices and home pest management; educates nursery management, workers, and landscape professionals in best management practices and integrated pest management technologies to reduce pesticide use and potential impacts on the environment; promotes sustainable, economical vegetable and landscape gardening; educates through research-based demonstration gardens displaying Florida-Friendly principles, energy and water efficient plant materials, design techniques and management including hurricane resistance, tropical flora, and applied horticultural principles.

**FY 14 Highlights & Accomplishments**

- Agronomic and management information was provided to over 550 students at 22 school vegetable gardens. A "Farm Your Schoolyard" program was provided for 47 teachers involved in school and community gardens.
- Under the Expanded Food and Nutrition Education Program (EFNEP), 91% of 6,843 participants improved one or more nutrition practices; 70% improved one or more food safety practices; and 69% improved two or more food management practices.
- Master Gardeners educated nearly 54,000 individuals; volunteered 15,679 hours in teaching, guiding school and community gardens; assisting The Mounts Botanical Garden (MBG); and providing solutions in plant diagnostic clinics. Master Gardeners received 5,134 hours of advanced training.
- Regularly scheduled trainings allowed restricted use pesticide applicators, landscapers, and fertilizer applicators to earn 1665 CEU's required for job related license renewals in 9 different licensing categories.
- A total of 4,181 individuals attended agricultural events. The number receiving agricultural safety training is 3,830.
- Over 85% of Limited Commercial Landscape Maintenance clients accessed the on-line pesticide training developed by Cooperative Extension. This highly valued, on-line review prepares clients to pass an in-class licensing test.
- To minimize negative impacts of pests on crop yield/quality, Cooperative Extension uses Integrated Pest Management (IPM) strategies through 176 site visits, 548 individual consultations, and 77 educational materials.
- From 2008-11, rice plantings were dominated by two varieties placing the industry at risk of disease and insect epidemics. Through variety testing, 5 new types of rice have been adopted with no one variety exceeding 26% of the rice acreage in Palm Beach County (PBC).
- The Diabetes Prevention Program had 92% of participants lose at least 5% of body weight. This was maintained for 3 months following the program.
- Nearly 7,000 youth were served by staff and 198 volunteers through programs emphasizing science, healthy living, and citizenship.

**FY 15 Emerging Issues**

- Local growers have increased interest in value added strategies for specific crops to enhance compatibility in the Farm-to-School programs. Capital funding has been intensified to insure production capabilities.
- In cooperation with the PBC Food Bank, EFNEP has an opportunity to deliver in-depth nutrition education programs to families in need through the "Nutrition Driven" proposed mobile food pantry unit.
- To reduce storm water runoff, air pollution, and provide wildlife habitat, preservation of native tree canopy is increasingly important. Training on the importance of protecting/planting native vegetation and removing prohibited plants is needed.
- The Cooperative Extension will educate farmers and agri-businesses with the science based standards required to keep growers in compliance with the Food Safety Modernization Act .
- Cooperative Extension will develop and conduct programs to meet revised Worker Protection Standards requiring more frequent agricultural workforce and pesticide handler training with significantly increased trainer qualifications.
- Seven major varieties (70% of total sugarcane acreage) are susceptible to sugarcane orange rust. Extension educational programs will highlight newly developed rust resistant varieties for farmers to adopt.
- Mexican Rice Borer, which was recently found in the Ocala region, attacks grass crops and has caused \$265 Million of damage to Louisiana sugarcane and rice. Cooperative Extension will monitor the migration of this virulent insect and will continue to deliver science based programs to assist sugarcane, rice, and sorghum farmers.
- Fertilization close by water bodies continues to be of public concern. A Tropical Wetland Garden, to be constructed at MBG, will display ways to reduce nutrient loading of water bodies through plantings, design, and water structures.
- Demands from local schools and residents for 4-H programs and resources including teacher workshops, volunteer opportunities, and direct instruction is expected to rise by at least 15% in the coming year.



**FY 2015 OBJECTIVES**

1. Increase website visits by 5% over the FY 2014 level.
2. Maintain or increase the level of customer satisfaction reporting through the University of Florida/Institute of Food and Agricultural Sciences (UF/IFAS), comprehensive random survey measuring overall satisfaction, information accuracy, timeliness, relevance and ease of understanding.
3. Provide Continuing Education Units (CEUs) to 1,550 participants to improve food and water quality.
4. Provide agricultural safety training to 4,000 participants to help protect farm laborers from injury.
5. Implement best management practices by 75% of the participants in the landscape, pest, garden, structural, or nursery management programs.
6. Encourage contribution of 38,000 volunteer hours to the department and community by Master Gardeners and other garden volunteers.
7. Implement business, marketing, and/or product development growth strategies by 50% of agricultural businesses receiving training.
8. Implement 200 strategies toward establishing a business by potential ventures.
9. Improve participant nutrition and food buying practices through a series of classes as measured by a pre/post survey.
10. Maintain youth participation in 4-H opportunities, including in-school and after-school enrichment; leadership; special events and camps; and service learning events.
11. Achieve loss of five percent of body weight by 70% of participants in the Diabetes Prevention Program (DPP).
12. Increase physical activity for at least 55% of participants in the DPP to 150 minutes per week.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	<u>Actual</u> <u>FY 2013</u>	<u>Estimated</u> <u>FY 2014</u>	<u>Projected</u> <u>FY 2015</u>	<u>Type</u>	<u>Obj</u>
<b>Administration and Information Technology</b>					
Number of website hits	176,315	185,131	194,388	Demand	1
Customer satisfaction percentage	96%	96%	96%	Outcome	2
<b>Agricultural Economic Development</b>					
Existing agri-businesses receiving development information	270	210	210	Demand	7
Percentage of existing agri-businesses implementing one or more business growth strategies	72%	50%	50%	Demand	7
Strategies implemented by potential ventures toward establishing a business	160	170	200	Demand	8
<b>Agriculture</b>					
Participants earning CEU's	1,822	1,550	1,550	Outcome	3
Persons receiving safety training	3,722	4,650	4,000	Output	4
<b>Family, Youth and Consumer Sciences</b>					
Percentage of participants with improved nutrition/food buying practices. (6,554 participants in 2013)	62%	65%	65%	Outcome	9
Youth participating in 4-H activities	5,198	5,200	5,200	Demand	10
Percent of DPP participants that have lost 5% of body weight.	74%	70%	70%	Demand	11
Percent of DPP participants that have increased physical activity to 150 minutes per week.	25%	55%	55%	Outcome	12
<b>Mounts Botanical Garden/Environmental Horticulture</b>					
Best management practices program participants	12,461	5,000	5,000	Demand	5
Percent of participants implementing best management practices (2,312 surveyed in FY 2013)	75%	75%	75%	Outcome	5
Garden volunteer hours	21,968	38,000	38,000	Output	6

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Grants	\$ 69,480	\$ 24,720	\$ 42,403	\$ 17,683	72%
Other	41,836	50,694	42,275	(8,419)	(17%)
Fund Balance	251,164	186,521	150,089	(36,432)	(20%)
<b>SubTotal</b>	<b>\$ 362,480</b>	<b>\$ 261,935</b>	<b>\$ 234,767</b>	<b>\$ (27,168)</b>	<b>(10%)</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 1,653,674	\$ 1,694,180	\$ 1,848,603	\$ 154,423	9%
Operating Expenses	397,743	575,594	560,980	(14,614)	(3%)
Capital Outlay	2,600	-	-	-	-
Grants and Aids	79,000	79,000	79,000	-	-
Reserves	-	156,904	119,474	(37,430)	(24%)
<b>SubTotal</b>	<b>\$ 2,133,017</b>	<b>\$ 2,505,678</b>	<b>\$ 2,608,057</b>	<b>\$ 102,379</b>	<b>4%</b>
<b>Ad Valorem Funding</b>	<b>\$ 1,983,604</b>	<b>\$ 2,243,743</b>	<b>\$ 2,373,290</b>	<b>\$ 129,547</b>	<b>6%</b>
<b>Positions</b>	<b>30</b>	<b>31</b>	<b>32</b>	<b>1</b>	<b>3%</b>

SIGNIFICANT CHANGES

**Non Ad Valorem Revenues**

Grants - \$27,591 increase in funding from a new grant to continue a Gardener position offset by \$9,908 decrease in funding for the Urban Forestry grant.

Fund Balance - (\$36,432) decrease due to spending down of previously collected amounts.

Other - (\$8,419) decrease in expected donations/contributions, based on historical amounts received.

**Appropriations**

Positions 1

**Ad Valorem:** Custodial Worker to meet increasing service needs. Operating expenses were decreased to offset costs of new position.

Reserves - (\$37,430) decrease due to spending down of previously collected amounts.





# **COUNTY LIBRARY**

**Douglas Crane, Director**

**3650 Summit Boulevard  
West Palm Beach, Florida 33406  
Phone: 561-233-2600**

**Website Address: <http://www.pbclibrary.org/>**

---

---

**DEPARTMENT SUMMARY****MISSION STATEMENT**

To continually improve services by providing the public with free access to library materials in a variety of formats; helping people of all ages find information which meets their diverse personal, educational, and professional needs; encouraging children, the future leaders of our community, to develop a love for reading, learning, and libraries; and promoting community enrichment, economic vitality, and individual achievement through reading and life-long learning.

**Department Overview**

The Library District consists of the unincorporated area of Palm Beach County and 23 municipalities that do not provide their residents with library facilities. Service is provided through the Main Library, 16 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 Children's Day Care programs. The Library provides access to holdings of 1.9 million items and offers expanding access to electronic information. Internet access as well as educational and recreational programs for children, teens, and adults are offered at all library locations. The Library is the largest distributor of Palm Tran passes in the County at the rate of over \$168,000 annually. As required by law, all locations distribute and collect Florida voter registration applications which are date stamped by Library staff before being forwarded to the Supervisor of Elections Office.

**Children's Programs**

Primary services include providing story times and other children's programs to develop reading, listening, viewing, and thinking skills; offering family literacy workshops for adults to promote the use of library and reading readiness resources with children; providing outreach programs to children and staff in child care facilities; sponsoring a summer reading program; and introducing school groups to the Library and its resources.

**Circulation**

Provides free access to all library holdings in a variety of formats: books, DVDs, music CDs, e-books and downloadable audio books and music. Primary services include providing the type and quantity of materials that meet public expectations, registering new borrowers, offering voter registration, reserving materials for borrowers, notifying delinquent borrowers, and collecting fines.

**Community Enrichment**

Primary services include providing access to the online catalog and other electronic resources including the Library's website where patrons will find information about Library services and programs and links to selected useful sites on the Internet; providing business development and job-search assistance; reaching out to the community through literacy tutoring to adult nonreaders and other services; providing equal access to electronic resources through in-library computer use, hands-on instruction, and lecture presentations; and providing informational, cultural, and literature-based programming for adults.

**Reference**

Provides timely, accurate, and useful information to people of all ages in their pursuit of job-related, educational, and personal interests. Primary services include answering information inquiries from on-site, telephone, and e-mail; providing assistance in research by recommending and explaining information sources and strategies; instructing patrons in the use of electronic resources; providing referrals for information and requested materials located in other agencies or libraries throughout the nation and the world; developing collection materials and resource guides for a wide variety of subjects and interests; creating an economic development resource collection containing both print and electronic database material; and strengthening local government by providing information and document delivery for policy formulation and program management.

**FY 14 Highlights & Accomplishments**

- The Library System was named 'Florida Library of the Year 2014' based on the quality and variety of programs and services provided to residents of Palm Beach County.
- 3,500 new library cards were issued at the Jupiter Branch since it reopened in December 2013.
- More than one half million e-resources were checked out/downloaded in the past twelve months, a 111% increase over FY 2012. A downloadable e-book/audio book product called Axis360 and Hoopla, a streaming video product, purchased this year contributed to the increase in e-resource usage.
- The Library's Talking Books service was recognized as the 'National Sub-Regional Library of the Year' by the National Library Services for the Blind network of the Library of Congress.
- 344 sessions were scheduled in the new 'CreationStation' digital media lab that opened in February at the Main Library. In the lab people used advanced video and audio equipment and software to create and edit their digital projects.
- Children and teens were able to reduce or eliminate their overdue fines starting in June, by participating in the 'Read Down Your Fines' program that earned them a Dewey Buck for every fifteen minutes spent reading in the library.
- An online fine/fee payment service was implemented and is available 24/7/365. Fines and fees totaling more than \$35,000 were paid online in the past twelve months.
- Pbclibrary.org, which received twelve million hits in FY 2014, was named 'Florida Library Website of the Year'. A clean modern look and ease of searching in the website and the online catalog were highlighted in the recognition.
- In an ongoing partnership with the federal government, Social Security Administration employees met with people at two library locations three days a week to answer simple questions and verify eligibility.
- The Library's Consumer Health Information Service coordinated a community initiative during the ACA (Affordable Care Act) health insurance marketplace 2013-2014 rollout. The initiative included educational programs, application assistance, and enrollment sessions at libraries, reaching nearly 575 County residents.
- Writers LIVE!, the Library's signature author event, celebrated its sixth year with presentations featuring Laura Lippman, James Grippando, J.A. Jance, and others. Attendance at Writers LIVE! programs increased 94% over FY 2012.

**FY 15 Emerging Issues**

- As tax revenues for operating expenses show an increase, the Library works to complete all Library Expansion Program II (LEPII) capital projects to expand square footage and comply with Comprehensive Plan Goals. At the same time, the Library is attempting to maintain levels of service and meet the constant public demand in all program areas. Public demand has increased due, in part, to the economic downturn as well as the convenient, attractive new and renovated library branches.
- By the end of FY 2015, all eighteen projects included in the LEP II will finish, adding 182,768 sq. ft. or 76% more space to the library system. Library will increase full-time employees (FTE's) from 420 to 422, which is comparable to FY 2007. The new positions will be in Youth Services.
- From FY 2007-FY 2014, ad valorem revenue has decreased by \$11.37 million or 22.7%. During that same time period, operating expenses have increased due to larger facilities coming on line and increases in contract costs. Additionally, increases in salaries and fringe benefits can be expected due to pay raises, reclassifications of positions, new positions, and an increase in retirement liabilities for FY 2015.
- The Library Bookmobile is approaching the end of its useful life. Planning for procurement, funding or discontinuation of this type of service may be discussed in FY 2015.
- The new Library Director will review operations to determine optimum levels of service and identify efficiency opportunities.

**FY 2015 OBJECTIVES**

1. Increase circulation of print and non print materials by 2% over FY 2013 including service to the underserved groups through the Bookmobile, Books by Mail, and Talking Book services.
2. Increase the number of library cardholders by 1% over FY 2013 and continue to exceed the Florida Library Association enhanced quality level standard of 50% of population registered for a library card.
3. Increase the materials collection to 2.29 holdings per capita which exceeds the Florida Library Association’s essential quality of service level standard of 2.0 for libraries serving 750,001 or more people.
4. Increase the number of information and reference transactions handled by 2% over FY 2013.
5. Increase attendance at story times and multimedia programs presented for infants, children, and teens by 1% over FY 2013.
6. Increase attendance at ABC Kit story time programs for children in early learning and child care centers by 1% over FY 2013.
7. Offer public access to computers to exceed the Florida Library Association standard for exemplary service of 1 workstation per 1,000 population.
8. Increase the number adult literacy instructional hours provided by 1% over FY 2013.
9. Increase attendance at programs for adults (educational, cultural, and recreational) by 5% over FY 2013.
10. Increase the number of library visits by 1% over FY 2013.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	Actual	Estimated	Projected	<u>Type</u>	<u>Obj</u>
	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>		
Items circulated	9,326,377	9,388,480	9,512,905	Output	1
Circulation per registered borrower	15.80	15.80	16.0	Outcome	1
Percent of items circulated via self-check	85%	85%	85%	Efficiency	1
Library card holders	589,005	593,612	594,895	Demand	2
Percent of population registered	69%	67%	65%	Outcome	2
Holdings per capita	2.27	2.28	2.29	Outcome	3
Information/reference transactions handled	1,969,757	1,989,455	2,009,152	Output	4
Story time /multimedia program attendance	186,775	187,709	188,643	Outcome	5
ABC Kit story time attendance	395,226	396,226	399,178	Outcome	6
Public PC sessions	997,837	1,007,815	1,017,893	Outcome	7
Ratio of public computers to 1,000 population	1.25	1.22	1.21	Efficiency	7
Adult literacy instructional hours	10,120	10,170	10,221	Output	8
Adult program /class attendance	46,921	48,624	49,267	Outcome	9
Library visits	4,670,595	4,693,948	4,717,301	Demand	10
Library visits per capita	5.46	5.27	5.17	Demand	10



DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Charges for Services	\$ 1,862	\$ 2,000	\$ 1,000	\$ (1,000)	(50%)
Fines & Forfeitures	602,675	500,000	525,000	25,000	5%
Grants	1,132,599	1,075,830	1,132,185	56,355	5%
Licenses & Permits	22,455	28,000	20,000	(8,000)	(29%)
Other	260,003	(1,529,223)	(1,889,407)	(360,184)	24%
Interfund Transfers	1,221,100	20,288	-	(20,288)	(100%)
Fund Balance	13,520,596	9,818,908	7,525,380	(2,293,528)	(23%)
<b>SubTotal</b>	<b>\$ 16,761,290</b>	<b>\$ 9,915,803</b>	<b>\$ 7,314,158</b>	<b>\$ (2,601,645)</b>	<b>(26%)</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 24,256,726	\$ 26,350,651	\$ 27,395,890	\$ 1,045,239	4%
Operating Expenses	12,791,219	14,209,449	14,500,115	290,666	2%
Capital Outlay	3,348,078	4,035,814	4,013,630	(22,184)	(1%)
Transfers	9,937	66,987	64,640	(2,347)	(4%)
Reserves	-	3,968,871	2,892,021	(1,076,850)	(27%)
<b>SubTotal</b>	<b>\$ 40,405,960</b>	<b>\$ 48,631,772</b>	<b>\$ 48,866,296</b>	<b>\$ 234,524</b>	<b>-</b>
<b>Ad Valorem Funding</b>	<b>\$ 35,865,138</b>	<b>\$ 38,715,969</b>	<b>\$ 41,552,138</b>	<b>\$ 2,836,169</b>	<b>7%</b>
<b>Positions</b>	<b>419</b>	<b>420</b>	<b>422</b>	<b>2</b>	<b>-</b>

SIGNIFICANT CHANGES

**Non Ad-Valorem Revenues**

Interfund Transfers – (\$20,288) decrease due to the elimination of the transfer from Fleet Management. Transfer was eliminated during the 2014 balance brought forward process because the transfer occurred as part of the 2013 year end process. This transfer was a one-time spending of surplus reserves and therefore is not included in the 2015 budget.

Licenses & Permits – (\$8,000) decrease to better align expected revenues with historical trends.

Fund Balance – (\$2,293,528) decrease is due in part to actual revenues in 2013 not meeting the estimates. Another factor influencing the fund balance was the 3% increase to staff salaries in consecutive years. This decrease in fund balance is directly related to the (\$1,076,850) decrease in reserves.

Other – (\$100,000) decrease is due to not budgeting for interest revenue. (\$100,000) decrease in delinquent taxes is to better align expected revenues with historical trends. Also impacting other revenues was the budgeted increase in property taxes, which necessitated an increase to the statutory reserves (\$131,184).

**Appropriations**

Positions 2 – **Ad Valorem Funded 2:** for added support at the Okeechobee Blvd and Glades Road Branches

Personal Services - \$54,541 increase for Okeechobee Librarian II. Increase of \$40,290 for Glades Road Library Associate II position.





# **DEPARTMENT OF ECONOMIC SUSTAINABILITY**

**Edward D. Lowery, J.D., Director**

**100 Australian Avenue, Suite 500  
West Palm Beach, Florida 33406  
Phone: 561-233-3600**

**Website Address: <http://www.pbcgov.com/DES/>**

---

**DEPARTMENT SUMMARY**

---

**MISSION STATEMENT**

To advance community sustainability by increasing economic competitiveness and improving the elements that create a high quality of life for Palm Beach County's residents.

**Business and Housing Investments (BHI)**

A financing conduit for multi-family and commercial development and residential lending and repairs. Responsible for the portfolio management of both business (\$41 million) and housing (\$93 million) loans, and the on-going risk analysis to minimize losses. BHI manages the Section 108 Loan Program, Brownfield Economic Development Initiative Program (BEDI), Energy Loan Program, Revenue Bond Programs, State Housing Initiatives Partnership Program (SHIP), HOME Investment Partnership Program (HOME); Neighborhood Stabilization Programs (NSP 1, 2 & 3); Universal Housing Trust Program (UHT), Workforce Housing Payment Program, and Impact Fee Program (IMFP).

**Capital Improvements, Real Estate and Inspection Services**

Responsible for grant funded project management of single family and multi-family residential construction and rehabilitation projects, capital improvement projects for economic development, and housing and community development projects. Reviews Requests for Proposals (RFPs), bid documents and other procurement related activities; reviews reimbursement and funding requests, change orders, construction contracts, and consultant service agreements; provision of inspection services during construction to ensure compliance with County, State and Federal grant requirements; program monitoring to assure compliance with applicable funding and regulatory requirements.

**Contract Development and Quality Control**

Prepares and monitors contracts and agreements entered into by the department; oversees the drafting of RFPs; coordinates and enforces contract provisions; and reviews residential and developer loan closing and contract documentation. Directs and participates in negotiations and other meetings with potential sub-recipients and contracted sub-recipients, contractors and consultants. Develops and updates policies and procedural manuals. Ensures compliance with legal guidelines, contracting principles and other Federal and State requirements.

**Special Projects Management**

Responsible for conducting economic impact analyses for business and capital improvement projects, agenda items and countywide ordinances; preparation of statistical analyses for new grant applications; liaison to County Commission for the Department's citizen inquiries; coordination of project promotional events for economic development and housing construction projects, review and monitoring the Job Growth Incentive Grant and Ad Valorem Tax Exemption business assistance programs; authors Department public information materials; coordination of Intracoastal Waterway Master Plan Implementation Committee, manages the \$6.5 million Energy Efficiency Conservation Block Grant; administration of the \$1.98 million Housing and Urban Development (HUD) Community Challenge Planning Grant; and administration of \$1.0 million Environmental Protection Agency (EPA) Brownfields Revolving Loan Fund (RLF) grant.

**Strategic Planning and Operations**

Responsible for general planning and administrative functions of the Department of Economic Sustainability including: securing funding resources; program design; monitoring of funded activities; preparation of the annual Action Plan and Five Year Consolidated Plan; reporting of program performance; Local Area Network (LAN) and website administration; coordination of internal operations; and cultivation of relationships with external partners.

**FY 14 Highlights & Accomplishments**

- Rehabilitated and/or repaired 69 homes under multiple funding sources Neighborhood Stabilization Programs 1, 2 and 3 (NSP 1, 2 and 3); State Housing Initiatives Partnership Program (SHIP), Universal Housing Trust (UHT), Community Development Block Grant (CDBG), Disaster Recovery Initiative (DRI 2) for a total of \$3.9 million, received an additional \$384,075 to rehabilitate 16 affordable rental units, and provided \$42,708 in residential sewer connection assistance to four homes.
- Expended \$1.12 million in NSP 3 and CDBG funds, in partnership with the Glades cities, to demolish 56 unsafe and abandoned structures.
- Utilized \$8.27 million in CDBG and DRI funds on 23 housing and capital improvement construction projects.
- Established a new Micro Loan Program to assist small businesses through an allocation of \$100,000 in CDBG funds.
- Created and/or retained 2,778 jobs in Palm Beach County, consulted with/and or assisted over 1,800 businesses, provided approximately \$2.3 million from economic development loan programs to leverage private business investments, and processed seven Industrial Revenue Bonds totaling \$110 million.
- Accomplished 95% of the project phases toward the completion of \$1.9 million Housing and Urban Development (HUD) Community Challenge Planning Grant in developing a Master Plan for the Glades Region of Palm Beach County.
- Actively sought new funding sources and tax credit financing to increase economic development in the Glades and other low income areas, and to implement recommended infrastructure improvements. In addition Department of Economic Sustainability (DES) is working to gain approval for reauthorization of the Enterprise Zones which are scheduled to expire in 2015, per Florida Enterprise Zone Act, Title XIX, Chapter 290, Sections 290.001 – 290.016, thus, providing additional economic development incentives for businesses.
- Prepared 38 economic impact analyses for all DES agenda items, new ordinances, and Industrial Revenue Bonds estimating a five year economic impact for community redevelopment, business and housing projects of \$10.5 billion.
- Continuity of the maintenance and updates of the County's first and only award-winning, real-time business web platform – PBC Interactive.
- Exceeded HUD requirements to expend 100% of NSP 3 funds by March 11, 2014, by spending additional program income which is included in the expenditure of \$11,264,172 in grant funds, yielding 33 mortgages for home buyers, acquisition and rehabilitation of a 65-unit multifamily rental development, demolition of 62 dilapidated structures, and new construction of 5 single-family homes.
- Monitored 32 multi-family residential projects and reviewed 1,039 tenant files to track program compliance.
- Evaluated more than 80 financial statements and negotiated the repayment of \$501,907 in principal and accrued interest for multi-family projects.
- Received tentative approval for \$500,000 in grant funds from the Federal Home Loan Bank of Atlanta (FHLBA) for the creation and implementation of a veterans housing program.
- Entered into 189 contracts, agreements, amendments, and Memorandum of Understanding (MOU).

**FY 15 Emerging Issues**

- Reduced funding availability as federal stimulus programs wind down, while experiencing an increase in unfunded demands on program administration budgets for on-going monitoring requirements.
- There is an increasing need to preserve program investments in housing developments due to threats from foreclosures.
- Citizens Property Insurance and certain other insurers have begun cancelling homeowner's insurance for roof repairs/replacements. The cost of such repairs/replacements is beyond the financial means of many lower income homeowners, and DES is beginning to experience a significant increase in requests for such assistance.
- REO properties and properties in lis pendens constitute a "Shadow foreclosure inventory". An influx of these properties back on the housing market would cause uncertainty for lenders which would negatively impact DES home buyer program activity.

**FY 2015 OBJECTIVES**

1. Administer the Home Investment Partnership Program (HOME), State Housing Initiatives Partnership (SHIP), Neighborhood Stabilization Programs, Community Development Block Grant (CDBG), and Disaster Recovery Initiative (DRI) programs in accordance with applicable regulations and undertake corrective actions when necessary, to address findings.
2. Highlight Department of Economic Sustainability (DES) accomplishments to funding agencies through required annual and quarterly reports.
3. Provide technical assistance to applicants and agencies undertaking housing and community development and business development activities in Palm Beach County.
4. Administer the development of the Glades Region Master Plan, in accordance with the Department of Housing and Urban Development (HUD) approved Work Plan and timeline, to ensure participation by Glades residents and business owners.
5. Implement a contract management system to ensure contract quality control and mortgage contract requests are responded to in a timely manner.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	<u>Actual</u> <u>FY 2013</u>	<u>Estimated</u> <u>FY 2014</u>	<u>Projected</u> <u>FY 2015</u>	<u>Type</u>	<u>Obj</u>
<b>Business Investments Section</b>					
Number of hours to complete business reports	500	750	750	Input	2
Number of business proposals evaluated	10	10	13	Output	
<b>Capital Real Estate and Inspection Services Section</b>					
Number of housing rehabilitations completed	75	26	20	Output	
Number of capital improvement projects completed	23	9	15	Output	
Number of demolitions processed	26	30	15	Output	
<b>Mortgage and Housing Investment Section</b>					
Number of hours to complete SHIP Annual Report	500	750	1,500	Input	2
Number of hours to complete HOME reports	500	750	750	Input	2
Number of households and housing services providers receiving technical assistance	150	150	150	Output	3
Number of programs created/designed to meet public need	1	2	2	Output	
Number of housing projects/funding request evaluated	250	250	200	Output	
Number of customer service inquiries	13,000	13,000	13,000	Output	1
<b>Strategic Planning Section</b>					
Hours spent on regulatory interpretation	400	563	500	Input	
Number of public meetings conducted	7	5	6	Output	
Number of amendments to Action Plan	49	45	40	Input	1
Performance reports completed	124	83	80	Output	2
Enterprise Zone (EZ) and Urban Job Tax Credit (UJTC) applications processed	14	80	12	Output	

## DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Charges for Services	\$ 205,977	\$ 290,762	\$ 248,125	\$ (42,637)	(15%)
Grants	46,927,369	27,911,180	24,500,980	(3,410,200)	(12%)
Other	8,353,122	17,938,373	14,919,742	(3,018,631)	(17%)
Interfund Transfers	150,000	-	-	-	-
Fund Balance	(5,424,245)	6,142,561	6,371,753	229,192	4%
<b>SubTotal</b>	<b>\$ 50,212,223</b>	<b>\$ 52,282,876</b>	<b>\$ 46,040,600</b>	<b>\$ (6,242,276)</b>	<b>(12%)</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 4,326,580	\$ 4,152,369	\$ 4,450,539	\$ 298,170	7%
Operating Expenses	1,541,378	2,200,628	2,411,337	210,709	10%
Capital Outlay	168,422	231,070	20,431	(210,639)	(91%)
Debt Service	988,769	3,095,038	3,279,074	184,036	6%
Grants and Aids	41,352,492	42,593,511	36,519,491	(6,074,020)	(14%)
Transfers	2,443,071	1,381,816	1,830,176	448,360	32%
Reserves	-	1,246,364	395,934	(850,430)	(68%)
<b>SubTotal</b>	<b>\$ 50,820,712</b>	<b>\$ 54,900,796</b>	<b>\$ 48,906,982</b>	<b>\$ (5,993,814)</b>	<b>(11%)</b>
<b>Ad Valorem Funding</b>	<b>\$ 2,304,189</b>	<b>\$ 2,617,920</b>	<b>\$ 2,866,382</b>	<b>\$ 248,462</b>	<b>9%</b>
<b>Positions</b>	<b>67</b>	<b>56</b>	<b>51</b>	<b>(5)</b>	<b>(9%)</b>

## SIGNIFICANT CHANGES

**Non Ad Valorem Revenues**

Grants - reduction attributable to the spend down of Neighborhood Stabilization Program 3 (\$4,556,704), Disaster Recovery Initiative (DRI) 2 (\$528,200), DRI 3 (\$1,370,198) and Community Challenge Planning Grant (\$972,167). The decrease in Grant and Aids (\$6,074,020) is due to the reduction of grant funding available for allocation.

Other - (\$2,524,000) reduction primarily due to the drawdown of loans from FY2014 Housing and Urban Development (HUD) loan pools, resulting in less available loan proceeds in FY 2015.

**Appropriations**

Positions (5)

**Budget Process (1)** - Neighborhood Stabilization Program grant funded.

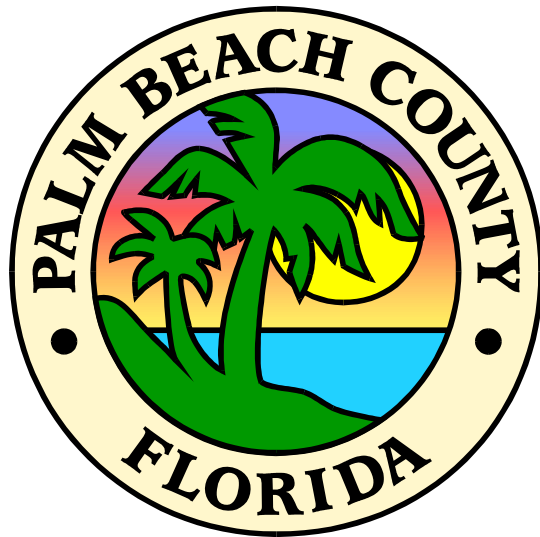
**Mid Year Grants (4)** - Approved by BCC under Agenda Item 3I-5 dated February, 2012.

One Administrative Assistant, one Customer Service Specialist, and two Planner I positions were created but not budgeted and were eliminated.

Personal services - (\$43,992) decrease due to the elimination of one Fiscal Specialist I vacant position no longer needed.

Capital Outlay - (\$210,639) primarily due to a decrease in data equipment purchases.

Reserves - (\$850,430) decrease is due to the spend down and reduction in available grant revenues.





# **ENGINEERING AND PUBLIC WORKS**

**George T. Webb, P.E, County Engineer**

**Tanya N. McConnell, P.E., Deputy County Engineer**

**Steve Carrier, P.E., Assistant County Engineer**

## **Executive Office**

**301 North Olive Avenue, 11<sup>th</sup> Floor**

**West Palm Beach, Florida 33401**

**Phone: 561-355-2006**

## **Engineering Main Office**

**2300 North Jog Road, 3<sup>rd</sup> Floor**

**West Palm Beach, FL 33411**

**Phone: 561-684-4000**

## **Road & Bridge and Traffic Operations**

**2555 Vista Center Parkway**

**West Palm Beach, FL 33411**

**Phone: 561-233-3950 Road & Bridge**

**Phone: 561-233-3900 Traffic Operations**

**Website Address: <http://www.pbcgov.com/engineering/>**



---

**DEPARTMENT SUMMARY**

---

**MISSION STATEMENT**

To provide the citizens of Palm Beach County with a high quality and aesthetically pleasing system of roads, bridges, and pathways made safe and easily accessible by employing appropriate design standards and traffic control; to ensure development conformance to the engineering standards of the Unified Land Development Code and provide engineering assistance in the zoning process; to assist in mitigating beach erosion by the operation of sand transfer facilities; and to provide effective drainage facilities in County rights-of-way.

**Construction Coordination**

Administers and coordinates the construction of all County projects for thoroughfare roads, bridges, minor street improvements, and Department of Economic Sustainability projects. Ensures that County, State, and required standards and specifications are applied and adhered to, and presents final project acceptance to the Board of County Commissioners, upon completion of the projects.

**Land Development**

Processes permit applications and reviews construction plans and plats for residential and commercial subdivisions; issues permits for construction in County rights-of-way; reviews and prepares recommendations for approval on all re-zoning and site plan applications; processes, reviews, and comments on all subdivision variance applications; processes all abandonment requests; processes, reviews, and approves acceptable base building line waivers and easement encroachments; and reviews proposed revisions to the County's Unified Land Development Code and Comprehensive Plan.

**Road and Bridge**

Maintains all County-owned roads, bridges, pathways, storm drainage systems, sidewalks, drainage ditches, guardrails, and retention/detention ponds. The division develops and manages a road resurfacing program, maintains and operates nine movable bridges, oversees the inspection process for all County owned bridges, and operates the north and south inlet sand transfer pumping stations.

**Roadway Production**

Administers, coordinates, schedules, and monitors the design, right-of-way acquisition, preparation of contract documents, bidding, and construction of the County's Five Year Road Program. Manages the Municipal Service Taxing Unit Program which provides Paving and Drainage improvements throughout Palm Beach County. Works with the Countywide Community Revitalization Team to provide services in designated areas. Reviews subdivision plats, boundary surveys, legal descriptions and sketches, and Development Review Committee petitions to ensure compliance with all applicable codes and standards.

**Streetscape Section**

Provides well-designed, safe, and sustainable beautification in the medians of unincorporated area thoroughfare roadways in order to supplement the urban forest and to enhance our environment. Enhances the driving experience for those traveling the beautified roads through the design, implementation, and maintenance of appropriate, aesthetically pleasing enhancement projects.

**Traffic Division**

Provides for the safe and efficient movement of traffic on roads under the jurisdiction of Palm Beach County through professional traffic engineering. Applies good engineering practices in designing and installing signalization, pavement markings, and signing. Also, provides good engineering input to major road construction projects, land development, site planning, and transportation planning.

**FY 14 Highlights & Accomplishments**

- Completed widening, drainage, and streetlight improvements on Seminole Pratt Whitney Rd. from SR 80 to Sycamore Dr., as well as, Seminole Pratt Whitney Rd. from South of M Canal to South of Orange Blvd.
- Completed bridge widening and drainage improvements on Central Blvd. from C-18 Canal to Church St.
- A-1-A Carlin Park Bridge replacement was completed in July 2014. The new bridge crosses inland tidal waters within Carlin Park.
- Kirk Road Bridge over LWDD L-9 Canal was completed in August 2014. The existing bridge was removed and replaced and also consisted of pedestrian sidewalk realignment, drainage, and canal restoration.
- Congress Ave. S. of Lantana Rd. to Lantana Rd. was completed in April 2014. The project consisted of building a Pedestrian Bridge over the L-16 Canal, minor road widening, and drainage.
- Congress Ave. Hypoluxo Rd. to Donnelly Dr. was completed in September 2014. The project consisted of surface storm water installation, minor road widening, curb & gutter, and sidewalk.
- Canton Rd. was completed in February 2014. The project consisted of complete roadway restoration, including drainage. This project was funded through grant dollars from the Department of Economic Sustainability (DES).
- Completed construction of Jog Rd. between Beeline Highway and Northlake Blvd., leaving Palm Beach County (PBC) with only one remaining link/segment of Jog Rd. to be constructed to make it a continuous north-south roadway.
- Spent \$3,210,895 on resurfacing, 99.1% of allocated budget, which included County roads within the five neighborhoods of Lantana Homes, Lee's Crossing, Palmetto Pines, Southwind Lakes, and Woodside Community.

**FY 15 Emerging Issues**

- Roadway widening projects and resurfacing projects, where pavement markings are replaced, have been reduced. This has increased the need for refurbishing pavement markings on existing roads.
- Overall aging of 300 bridge structures and the associated components will increase preventative maintenance costs and general maintenance repairs (labor and material), eventually leading to major rehabilitation or replacement of existing structures.
- The County is experiencing an increased need and cost for replacement of damaged sidewalks and pathways. This is due to the growing number of trees and shrubs which are planted in close proximity to sidewalks and the heavy utility trucks used on the sidewalks to support equipment while repairing the aging infrastructure.
- There is a continued need for road repairs due to the lack of funding for resurfacing for the past few years. Over 40 of the major arterial roadways are showing severe and rapid deterioration such as rutting, cracking, and other surface deficiencies that will require additional maintenance such as increased pothole repairs and large patches. The level of deterioration is accelerating due to the cracking and heavy volume of traffic on the major roadways and as water intrusion increases with the severe cracking.
- Changes in state growth management laws allow a developer to make a payment of a "proportionate share" cost of a roadway improvement instead of waiting for the construction of a roadway. The result seems to be payments which do not generate sufficient funds for a needed roadway improvement.
- Due to the completion of the Seminole Pratt Whitney Rd. projects, PBC has acquired several drainage retention ponds which it will now be responsible for maintaining. This will require additional funds in the coming year.

**FY 2015 OBJECTIVES**

1. Generate drainage review comments or approval within an average of 10 working days.
2. Generate a minimum of 95% of first comment letters for technical compliance within 30 days or less.
3. Complete all 65 federally-mandated annual bridge inspections.
4. Maintain 188,100 feet of storm drain ditches.
5. Sweep 1,890 miles of curbs, medians, and intersections.
6. Complete construction contracts with no more than 20% increase in original scheduled completion time.
7. Retime 25% of major intersections signals each year.
8. Expend 100% of funding allocated for resurfacing within the fiscal year.
9. Complete construction projects without change orders exceeding 5% of bid amount.
10. Award 100% of the design contracts within 10 months of consultant selection.
11. Retime 20% of minor intersections signals each year.
12. Award 100% of the construction contracts in the Five Year Road Program within 12 months of the fiscal year.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Estimated FY 2014</u></b>	<b><u>Projected FY 2015</u></b>	<b><u>Type</u></b>	<b><u>Obj</u></b>
<b>Bridge Section</b>					
Percentage of federally mandated annual bridge inspections completed	100%	100%	100%	Outcome	3
<b>Construction Coordination</b>					
Contract amount of active projects/staff members	\$36.6M/20	\$40M/18	\$40M/18	Output	
Percentage of construction contracts completed within 20% of original estimated date	88%	100%	100%	Output	6
Percentage of construction contracts completed with less than 5% in change orders	70%	100%	100%	Output	9
<b>Land Development</b>					
Days to prepare drainage review comments or approvals	4 days	4 days	10 days	Output	1
Number of technical compliance letters	34	45	45	Output	
Percentage of technical compliance first comment letters within 30 days or less	98%	98%	95%	Output	2
<b>Road Section</b>					
Average feet of ditches maintained/person/day	500 ft	500 ft	500 ft	Outcome	4
Average miles of street sweeping/truck/day	5 miles	5 miles	5 miles	Outcome	5
Percentage of resurfacing funds expended	97%	100%	100%	Output	8
<b>Roadway</b>					
Percentage of the design contracts awarded within 10 months of consultant selection	100%	100%	100%	Output	10
Percentage of the construction contracts awarded in the Five Year Road Program within 12 months of the fiscal year	100%	100%	100%	Output	12
<b>Traffic</b>					
Feet striped/crew/day	800 ft	800 ft	800 ft	Efficiency	
Percentage of major intersections retimed	N/A	N/A	25%	Outcome	7
Percentage of minor intersections retimed	N/A	N/A	20%	Outcome	11

## DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Charges for Services	\$ 1,221,423	\$ 1,248,526	\$ 1,222,126	\$ (26,400)	(2%)
Gas Taxes– Fifth Cent	2,803,027	2,525,098	2,831,222	306,124	12%
Grants	611,970	614,309	375,000	(239,309)	(39%)
Licenses & Permits	1,039,184	2,347,800	2,345,000	(2,800)	-
Other	2,454,188	4,081,590	4,181,119	99,529	2%
Interfund Transfers	34,437	269,393	-	(269,393)	(100%)
Fund Balance	6,248,897	2,662,381	2,490,065	(172,316)	(6%)
<b>SubTotal</b>	<b>\$ 14,413,126</b>	<b>\$ 13,749,097</b>	<b>\$ 13,444,532</b>	<b>\$ (304,565)</b>	<b>(2%)</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 27,628,015	\$ 28,105,990	\$ 29,390,948	\$ 1,284,958	5%
Operating Expenses	15,135,792	22,134,105	22,864,188	730,083	3%
Capital Outlay	139,786	1,946,180	1,971,180	25,000	1%
Grants and Aids	-	200,000	200,000	-	-
Transfers	850,575	36,575	36,575	-	-
Reserves	-	2,658,309	2,435,993	(222,316)	(8%)
<b>SubTotal</b>	<b>\$ 43,754,168</b>	<b>\$ 55,081,159</b>	<b>\$ 56,898,884</b>	<b>\$ 1,817,725</b>	<b>3%</b>
<b><u>Ad Valorem/Equivalent Funding</u></b>					
Ad Valorem	11,907,209	21,398,212	23,916,402	2,518,190	12%
Gas Taxes	20,077,968	19,933,850	19,537,950	(395,900)	(2%)
<b>Positions</b>	<b>421</b>	<b>421</b>	<b>424</b>	<b>3</b>	<b>1%</b>

## SIGNIFICANT CHANGES

**Non Ad-Valorem Revenues**

Grants - (\$239,309) decrease due to reduced Florida Department of Transportation (FDOT) Grant funding (\$125,000), and one time Federal Emergency Management Agency (FEMA) and State Disaster Reimbursement for Tropical Storm Isaac, (\$114,309) in FY 2014.

Interfund Transfers - (\$269,393) decrease due to one time funding from Environmental Resource Management (ERM) to cover the cost of Sand Transfer Plant operations, usually funded by the Town of Palm Beach.

**Appropriations**

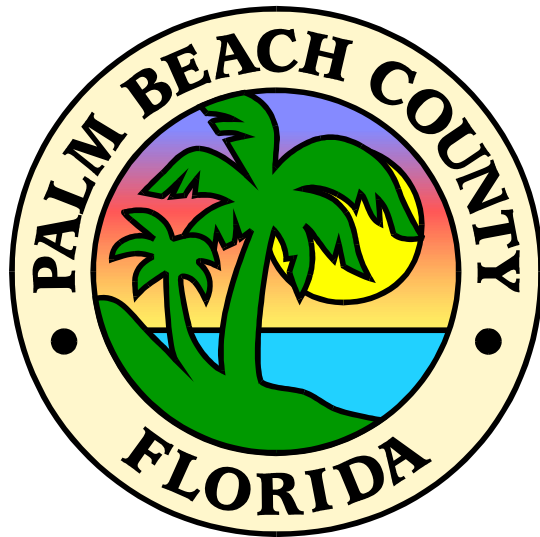
Positions 3

**Midyear 1** - Addition of 1 Professional Engineer to facilitate with the deployment of software that will allow traffic signal timings to change for the safe and efficient movement of Fire Rescue vehicles to emergency calls; fully funded by Fire Rescue for 2 years.

**Budget Process 2** - Addition of 1 Traffic Signal Tech and 1 Professional Engineer for improved operations and services in Traffic Operations.

Personal Services - \$241,763 increase due to the addition of 2 Professional Engineers and 1 Traffic Signal Tech.

Note: Gas Taxes-Fifth Cent refers to F.S.336.025(1)(B)



# **ENVIRONMENTAL RESOURCES MANAGEMENT**

**Robert Robbins, Director**

**2300 North Jog Road, 4<sup>th</sup> Floor  
West Palm Beach, Florida 33411  
Phone: 561-233-2400**

**Website Address: <http://www.pbcgov.com/erm/>**

---

---

**DEPARTMENT SUMMARY****MISSION STATEMENT**

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

**Environmental Enhancement and Restoration**

Enhances and restores the natural resources of Palm Beach County. Program staff design and construct wetland, estuarine, transitional, and reef projects that provide natural habitat, water quality improvements, and public access. Staff also implements the monitoring and management objectives defined in the Lake Worth Lagoon Management Plan, Manatee Protection Plan, and the Northeast Everglades Natural Area Plan (NENA).

**Mosquito Control**

Enhances the health and quality of life of County residents and visitors through the reduction of mosquito population. Aspects of the Integrated Mosquito Management Program include surveillance, source reduction, compliant inspections, larviciding, adulticiding, biological control, and public education.

**Natural Areas**

Manages, monitors, and protects native ecosystems on natural areas acquired or leased by Palm Beach County. The program includes both planning and capital construction elements, most of which are funded through non-Ad Valorem sources such as federal and state grants and mitigation funds. Primary services include site security and protection; exotic vegetation control; development and updating of management plans; protection of natural areas through the granting of conservation easements; monitoring the status of natural resources and the success of restoration projects; development and maintenance of public use facilities; habitat restoration and enhancement, including hydrologic restoration and prescribed burning; and data management and support.

**Resources Protection**

Provides environmental assessment, permitting, compliance, and land development review activities necessary for implementation of natural resources protection programs and enforcement of related laws, regulations, and codes. The primary services are inspections; compliance and enforcement; complaint investigations; monitoring of land development planning and review; state permit compliance; and remediation of contaminated soil and groundwater. The five primary program areas are the following: Pollutant Storage Tanks Compliance, Petroleum Cleanup, Wellfield Protection, Water Quality with National Pollution Discharge Elimination System (NPDES) state permit compliance, and Land Development Review with Environmental Sustainability.

**Shoreline Protection**

Restores and maintains the coastline of Palm Beach County. Program staff design and construct shoreline projects that provide protection to upland resources, recreation area for public use, and habitat for a variety of fauna and flora. They also implement the monitoring and management objectives in the Sea Turtle Protection Plan (Article 14 Unified Land Development Code) and manage the South Lake Worth Inlet.



**FY 14 Highlights & Accomplishments**

- Created 14.75 acres of seagrasses, 1.95 acres of mangroves, .25 acres of oyster reefs and enhanced 3 acres of mangroves and hardwood hammocks.
- Constructed artificial reefs off the Juno Fishing Pier in 30' of water by placing 900 tons of limestone boulders and 400 tons of concrete materials.
- Received approval for \$550K revenue from the Florida Inland Navigation District for the construction of an artificial reef in Lake Okechobee, reefs and breakwaters at Peanut Island and environmental improvements to Old Bridge Park and \$2M in state revenues for environmental restoration projects in the Lake Worth Lagoon.
- Received BCC approval for the five year update to the Lake Worth Lagoon Management Plan.
- Completed a 10 year update of the shoreline Protection Plan and initiated a county-wide economic study of beaches. Shoreline protection through sand placement/inlet transfer in Jupiter, Ocean Ridge, Boca Raton and dune restoration at Coral Cove, Delray Beach, and Singer Island.
- Dredging and expansion of the South Lake Worth Inlet Sand trap, Harvey Oyer Boat Club channel, and adjacent ICW channel.
- Received \$5.4M in outstanding Federal reimbursements for past Ocean Ridge and Delray Beach Nourishments.
- Conducted 688 beachfront lighting inspections to protect sea turtles.
- Completed construction of public use facilities at the Pine Glades and North Jupiter Flatwoods Natural Areas.
- Obtained six grants from four sources totaling \$1,552,000 for restoration, trails, and public use construction on several large natural areas.
- Completed additional 5.6 miles of multi-use Pantano Trail.
- Successfully obtained two Office of Greenways and Trails Acquisition Grants for parcels needed to complete the Phase II portion of the multi-use Pantano Trail.
- Completed development of on-line permitting for equestrian use of natural areas with equestrian trails.
- Managed 1,039 volunteers donating 3,100 hours to remove 40,000 pounds of trash/irrigation pipe and installing 3,100 native plants.
- Expanded ERM's social media including Facebook posts, expanded Flickr photo-sharing page, and increased total hits to web pages by 33%.
- Assisted and coordinated with the Health Department in the monitoring and operation of the sentinel chicken flocks for disease transmission risk.
- Aerial adulticide spraying over 940,000 acres in communities to reduce mosquito populations.
- The Regional Climate Action Plan was adopted on April 15, 2014 and climate change language was added to the County Comprehensive Plan on April 28, 2014
- The new County Climate Change web page was released on September 30, 2014 that features the County's Sea Level Rise Vulnerability Analysis.

**FY 15 Emerging Issues**

- Request \$29M State funding and \$4.2M Federal funding for Beach Restoration and Shoreline Protection Projects.
- Limited offshore sand sources and increasing costs to dredge/process sand for beach placement. Also, competing interests have led to limited resources for upland enhancement.
- A Stormwater Workshop to support the adopted Regional Climate Action Plan Implementation will be held in Palm Beach County in late January.
- Establishing a long-term funding source for the management and maintenance of the Natural Area System.
- Research into emerging diseases such as Dengue and Chikungunya transmitted by container breeding mosquitoes.



**FY 2015 OBJECTIVES**

1. Manage 31,140 acres of County natural area lands for invasive/exotic vegetation so the overall level of invasive/exotic vegetation coverage is one percent or less. This will be accomplished using 3.4 FTEs, or an average of 9,159 acres managed per FTE.
2. Manage the Petroleum Cleanup Program to ensure the Florida Department of Environmental Protection (FDEP) contract performance standards are met and ensure that 10% of the total contaminated sites identified receive a State issued completion order by the end of the year.
3. Manage the Petroleum Storage Tank Compliance Program to ensure the FDEP contract performance standards are met and achieve 100% compliance with the storage tank regulations at 1,969 registered facilities throughout Palm Beach, Martin, and St Lucie Counties.
4. Maintain drinking water supply by performing wellfield inspections to achieve 100% compliance with regulations.
5. Maintain volunteer hours as a percentage of staff work hours at 300% or greater.
6. Offset beach erosion by placing sand on beaches in an environmentally sound and cost-effective manner.
7. Design and construct an artificial reef system to enhance fishery density and diversity and to provide recreational opportunities for residents and visitors of the County.
8. Monitor Mosquito Control performance by measuring inspection activities in compliance with Florida Statutes.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	Actual <u>FY 2013</u>	Estimated <u>FY 2014</u>	Projected <u>FY 2015</u>	Type	Obj
Number of donated Volunteer work hours	3,399.75	3,000	3,000	Input	5
Number of volunteer hours as a % of staff work hours	290%	300%	300%	Efficiency	5
<b>Environmental Enhancement &amp; Restoration</b>					
Number of reefs created	5	5	4	Output	7
Number of reefs per FTE	2.6	2.0	2.2	Efficiency	7
Economic value of new reef (\$m)	\$1.25	\$1.25	\$1.00	Outcome	7
<b>Mosquito Control</b>					
Percentage of service requests completed in 5 business days/total requests	98%/953	90%/1,040	90%/1,200	Efficiency	8
Number FTEs responding to citizen service requests	.70	.50	.75	Input	8
Number FTEs setting light traps to monitor activity	.94	1	1	Input	8
Number of catch basins inspected/percentage breeding and treated	60,278/65%	80,000/40%	82,000/40%	Efficiency	8
<b>Natural Resources Stewardship</b>					
Number of monitoring events conducted per FTE	77	117	122	Efficiency	
Percentage of monitoring events conducted in compliance with regulatory, grant or department policy requirements	98.5%	100%	100%	Outcome	
Number of natural areas reports prepared per FTE	64	64	57	Efficiency	
<b>Resources Protection</b>					
Number of tasked inspections completed	1,281	1,238	1,238	Output	3
Number of tasked inspections per inspector FTE	199	196	196	Efficiency	3
Percentage of failed tasked inspections brought into compliance by the end of fiscal year	85%	90%	100%	Outcome	3
Number of wellfield compliance inspections completed	992	1,152	1,200	Output	4
Number of inspections completed per FTE	527	495	495	Efficiency	4
Percentage of permitted businesses inspected and brought into inspection compliance by the end of fiscal year	99.1%	100%	100%	Outcome	4
<b>Shoreline Protection</b>					
Maintain an 11-year moving average of >one million cubic yards of sand placed countywide	1.2M	1.3M	1.5M	Outcome	6

## DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Charges for Services	\$ 5,730,407	\$ 2,452,157	\$ 2,558,479	\$ 106,322	4%
Fines & Forfeitures	2,975	-	-	-	-
Grants	3,107,624	2,176,740	2,071,028	(105,712)	(5%)
Licenses & Permits	748,041	622,225	622,225	-	-
Other	780,541	300,507	(26,953)	(327,460)	(109%)
Fund Balance	30,803,701	29,349,808	23,218,076	(6,131,732)	(21%)
<b>SubTotal</b>	<b>\$ 41,173,289</b>	<b>\$ 34,901,437</b>	<b>\$ 28,442,855</b>	<b>\$ (6,458,582)</b>	<b>(19%)</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 10,102,784	\$ 10,578,552	\$ 10,775,478	\$ 196,926	2%
Operating Expenses	8,833,050	19,713,376	16,346,825	(3,366,551)	(17%)
Capital Outlay	12,778	-	-	-	-
Grants and Aids	669,127	1	-	(1)	(100%)
Transfers	232,796	2,325,518	2,898,203	572,685	25%
Reserves	-	12,231,290	8,634,421	(3,596,869)	(29%)
<b>SubTotal</b>	<b>\$ 19,850,535</b>	<b>\$ 44,848,737</b>	<b>\$ 38,654,927</b>	<b>\$ (6,193,810)</b>	<b>(14%)</b>
<b>Ad Valorem Funding</b>	<b>\$ 8,473,785</b>	<b>\$ 9,947,300</b>	<b>\$ 10,212,072</b>	<b>\$ 264,772</b>	<b>3%</b>
<b>Positions</b>	<b>126</b>	<b>126</b>	<b>126</b>	<b>-</b>	<b>-</b>

## SIGNIFICANT CHANGES

**Non Ad-Valorem Revenues**

Fund Balance – (\$6,131,732) decrease due to spending of previously collected amounts. This spending, both in 2014 and budgeted for 2015, also directly relates to the (\$3,596,869) decrease in reserves. These changes are isolated to the Natural Areas Fund.

Other – (\$327,460) decrease due to not budgeting interest for fiscal year 2015.

**Appropriations**

Operating Expenses – (\$3,366,551) decrease in Other Contractual Services. This was primarily related to Fullerton Island and Natural Areas Management. This reduction is a result of the spending down on approved projects, and explains the decrease in fund balance.

Transfers – Increase of \$572,685 from the Natural Areas Fund to the Environmental Capital Projects Fund to help support projects in 2015.



# **FACILITIES DEVELOPMENT AND OPERATIONS**

**Audrey Wolf, Director**

**2633 Vista Parkway  
West Palm Beach, Florida 33411  
Phone: 561-233-0200**

**Website Address: <http://www.pbcgov.com/fdo/>**

---

**DEPARTMENT SUMMARY**

---

**MISSION STATEMENT**

Provide efficient, cost effective, quality services in building design and construction, building maintenance and systems operation, property management, and electronic systems and security services for all County facilities for the Board of County Commissioners (BCC) and Constitutional Officers.

**Department Overview**

The Facilities Development and Operations Department (FDO) 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.

**Capital Improvements**

Provides a full range of architectural, engineering, contract, and project management services directed toward ensuring the highest possible quality and value in the design and construction of all County capital projects. Primary services include procuring architectural and engineering services for capital projects, administering bids and other procurement related activities for capital projects, and administering capital project construction activity.

**Electronic Services and Security**

Provides specifications, acquisition, project management, acceptance testing, and continued operations and support for all electronic systems. Maintains facility safety and security, including on-site security personnel, security surveys, and training. Monitors facility access control, including criminal history record checks, card access, and key control. Provides operations and support for the County radio systems and support for FDO's automation and remote management projects.

**Facilities Management**

Provides services focused on asset management and preservation of County-owned property. Services include preventative and corrective maintenance, replacement of equipment in County buildings, custodial and landscaping services at designated sites, facility related emergency response services after business hours, facility preparedness services, restoration of services in the event of emergencies/disasters, facilities support during emergency activations, review of new capital development and renewal/replacement projects, warranty administration on building systems, completing the construction design of mechanical/electrical specifications, identifying/implementing initiatives for the reduction of energy consumption, continuing improvements, enhancements, and planned renewal of buildings/properties, and parking operations for the Governmental, Judicial, and Vista Centers and South County Courthouse Complex.

**Property and Real Estate Management**

Provides a full range of real estate services to departments and agencies under the BCC and Constitutional Officers. Services include acquiring property and disposal of surplus County properties, administering leases for County leased facilities, coordinating civic site acquisitions and use, providing technical support for the development of County facilities, and responding to public inquiries and complaints concerning County property.

**FY 14 Highlights & Accomplishments**

- This past year the Facilities Services Division processed an unprecedented number of demolitions. Approximately thirty (30) residential and commercial buildings were demolished throughout the County. In Addition, via a Memorandum of Understanding (MOU) with the Solid Waste Authority (SWA), 17 of the 30 units were processed under the Blighted Property Disposal Grant Program. Using the Grant Program resulted in the reimbursement of \$29,190.10, which will be used to fund additional demolitions under the program.
- The most noteworthy renovation and renewal/replacement (R/R) projects completed were: 1) the Jupiter Library Renovations, 2) West County Courthouse Renovations and Expansion, 3) Four Points Hardening project which resulted in a completely new HVAC system, with the entire building placed on full load emergency power so that the facility can be used to back-up the EOC during an activation, 4) R/R and expansion of the generators and power serving the Sheriff's Headquarters and Main Jail to support expanded electronic systems since the early 1990s and 100% of chiller load at Headquarters, and 5) the R/R of the Countywide Public Safety Radio System Master Site.
- Implemented a Request for Project Assignment (RFPA) procedure to streamline and better manage the pre-construction phases of projects. It also establishes a process for prioritization of projects among all customers. The RFPA procedure requires the customer to be involved in scope development, and ensures that all supporting divisions get an opportunity to review the scope pre-design. While this process has dramatically increased the project workload for Facilities Management's Staff (responsible for pre-assignment coordination), it has accomplished the objectives of prioritization of management of expectations.
- Updated the ESS Security and Access Section's policies and procedures to implement the new Criminal Justice Information System (CJIS) requirements. This implementation included: 1) an update to the County Ordinance, 2) training of all Project Managers, both County and those of the constitutional officers, 3) training of contractors on procedural changes so that work can be continued uninterrupted, 4) revamping the database to ensure that approvals can be electronically monitored and the data base searchable, and 5) inventorying all CJIS facilities to identify required physical access changes.
- Generated \$27,426,000 in revenue from property sales (inclusive of \$26M Mecca sale)
- Implemented "ftp" site where the Department can upload its bidding plans and specifications, which will allow registered bidders access to download at no charge. This will make bidding more convenient, save bidders time and money, and thereby encourage more bidder participation.

**FY 15 Emerging Issues**

- Retirements have created a turnover in staff at a level that FDO has never previously seen, and the retirements are expected to consistently increase over the next two to three years. The retirements are at the trade and supervisory level, creating challenges associated with the loss of institutional knowledge, particularly in the areas of decision making involving risk, customer operations, and legacy systems. Strategies include shadow training through overlapping key positions, providing on the job training/learning experience for existing employees, and laterally transferring employees (even if on a temporary basis) to disperse knowledge base.
- FDO and ISS are working together to develop a department-wide work order and inventory/asset management system to replace the existing independent and outdated systems used by the each of the divisions within FDO. Management staff is already spending a significant amount of time documenting existing processes and work flow so that the functionality and programming supports everything that needs to be accomplished from a management perspective. Trades and technician level staff will also be involved to ensure that the utility of the new system lessens input time in the field.
- FDO has been working closely with ISS to determine technological deficiencies within the Department. As technology continues to progress at a rapid pace, customers are demanding more information and ease of access to FDO information. It was determined that our ability to provide such has fallen behind from a pure technological standpoint. The need to upgrade and take advantage of current technologies in order to make the department more effective and efficient is a major issue in the upcoming year and beyond.
- Cost containment on construction and maintenance projects as the market improves and labor/material costs escalate.



**FY 2015 OBJECTIVES**

1. Administer and facilitate the countywide energy committee as established per PPM CW-L-014 in order to complete a portion of the countywide energy policy establishing the policy goals and objectives.
2. Sustain the planned preventive maintenance program to reduce corrective maintenance-type work thereby reducing downtime and system failures.
3. Implement factory certified training, on specific electronic systems within each section of ESS, to reduce the amount of time and manpower needed to complete trouble calls and project work associated with the diverse types of systems and new technology.
4. Improve functionality of CORE (County Owned Real Estate) database to support disposition program and web-based availability to County departments and general public.
5. Continue responding to inquiries regarding County-owned properties, initiating response within four hours and resolving complaints within one week.
6. Maintain quality contract management services for the increasing number of renewal/replacement and new projects with historically low staffing levels including closing projects in a timely manner.
7. Implementation of Criminal Justice Information System #3 Quality Improvement; projects include developing specification standards and project sequencing to aid faster project implementation.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	<u>Actual</u> <u>FY 2013</u>	<u>Estimated</u> <u>FY 2014</u>	<u>Projected</u> <u>FY 2015</u>	<u>Type</u>	<u>Obj</u>
<b>Capital Improvement Division</b>					
Average time (in months) between substantial and final completion and contract close-out	5	6	6	Efficiency	6
<b>Electronic Services and Support</b>					
Percentage of systems for which training/certification has been completed	35%	54%	76%	Outcome	3
Percentage of the new specification standards applied to new projects	9%	36%	73%	Outcome	7
<b>Facilities Management</b>					
Percentage of buildings assessed with an overall condition of good or excellent.	98%	90%	92%	Efficiency	2
Percentage of preventative maintenance hours in relation to total maintenance hours.	83%	80%	83%	Efficiency	2
<b>Facilities Services</b>					
Percentage of completion of the countywide energy policy by completing the goals and objectives.	N/A	N/A	50%	Outcome	1
<b>Property and Real Estate Management</b>					
Percentage of CORE database using web-based availability	30%	30%	30%	Outcome	4
Number of inquiries from the public	417	500	500	Demand	5
Percentage of inquiries from the public responded to within 4 hours and resolved in one week	89%	95%	90%	Efficiency	5

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
<b>Charges for Services</b>	\$ 3,361,309	\$ 3,977,520	\$ 4,089,176	\$ 111,656	3%
<b>Grants</b>	-	86,184	-	(86,184)	(100%)
<b>Other</b>	183,945	511,792	761,750	249,958	49%
<b>Interfund Transfers</b>	-	-	1,100,000	1,100,000	100%
<b>SubTotal</b>	<b>\$ 3,545,254</b>	<b>\$ 4,575,496</b>	<b>\$ 5,950,926</b>	<b>\$ 1,375,430</b>	<b>30%</b>
<b><u>Appropriations</u></b>					
<b>Personal Services</b>	\$ 21,915,311	\$ 22,577,944	\$ 23,628,428	\$ 1,050,484	5%
<b>Operating Expenses</b>	13,474,423	14,646,757	16,687,770	2,041,013	14%
<b>Capital Outlay</b>	6,512	50,000	179,500	129,500	259%
<b>Charge Offs</b>	(79,405)	-	(80,000)	(80,000)	100%
<b>SubTotal</b>	<b>\$ 35,316,841</b>	<b>\$ 37,274,701</b>	<b>\$ 40,415,698</b>	<b>\$ 3,140,997</b>	<b>8%</b>
<b>Ad Valorem Funding</b>	<b>\$ 31,771,587</b>	<b>\$ 32,699,205</b>	<b>\$ 34,464,772</b>	<b>\$ 1,765,567</b>	<b>5%</b>
<b>Positions</b>	<b>300</b>	<b>297</b>	<b>305</b>	<b>8</b>	<b>3%</b>

SIGNIFICANT CHANGES

**Non Ad-Valorem Revenues**

Grants – \$86,184 decrease is due to reimbursement from Tropical Storm Isaac that was included in the FY 2014 Budget.

Other – \$249,958 increase is due to the expected sale of three surplus properties.

Interfund Transfers – \$1,100,000 increase is due to the Motorola Maintenance Contract moving to the General Fund from Fund 3801. This results in an increase to Operating Expenses.

**Appropriations**

Positions 8

**Mid Year 3** – addition of 2 Project Managers and 1 Facility/Systems Project Manager

**Budget Process 5** – increased services

**Director of Strategic Planning** – to assist with the succession plan for the department, with the upcoming retirement of most of the department’s leadership over the next five years. **Facilities Service Project Manager** – to eliminate the backlog of R/R projects and new capital improvement projects beginning in FY 2015. **Security Guard 2** – to provide service when PBSO moves to the West Atlantic Substation. **Assistant ESS Director** – to handle day to day operations, allowing for the director to handle the business of Electronic Services and Security.

Operating Expenses – \$516,000 due to the increase in the security services contract.

Capital – \$83,500 increase due to the replacement of outdated equipment that is deemed too expensive to repair. \$44,000 increase is due to the addition of two vehicles for two new Facilities Service Project Manager positions – one position was approved during the FY 2015 budget, and one was approved during the FY 2014 budget, but the vehicle was not budgeted.

Charge Offs – (\$80,000) decrease due to amounts being charged off to the Homeless Resource Shelter through Community Services.





# **FIRE RESCUE**

**Jeff Collins, Fire Rescue Administrator**

**405 Pike Road  
West Palm Beach, Florida 33411  
Phone: 561-616-7000**

**Website Address: <http://www.pbcfr.org/>**

---

**DEPARTMENT SUMMARY**

---

**MISSION STATEMENT**

To protect life and property against injury and fire through education and code compliance. To respond to medical emergencies, fire, and hazardous materials incidents.

**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, several municipalities. The Department is primarily funded by ad valorem taxes through two Municipal Service Taxing Units (MSTU's).

**Aviation**

Responds to aviation-related fire and medical emergencies within and around Palm Beach International Airport (PBI); provides for new and recurrent specialized Aircraft Rescue Fire Fighting (ARFF) training to battalion personnel along with Fire and Emergency Medical Services (EMS) training; and performs regular fuel truck and fuel farm fire inspections to all fueling operations located within PBI, Lantana Airpark, North County Airport, and Pahokee Airport.

**Bureau of Safety Services**

Responsible for reducing fire and life loss through education and the formulation and enforcement of the Palm Beach County Fire Code. Primary services include development and implementation of efficient and effective fire and life safety education for the residents and visitors of Palm Beach County; the review of building plans to ensure compliance with the fire code; periodic fire inspections of multi-family residential occupancies, commercial buildings and buildings under construction to assure fire code compliance and life safety and investigation of the cause, origin, and circumstance of fires.

**Dispatch & Telecommunications**

Provides twenty-four hour emergency dispatching services for the 9-1-1 communications center. Emergency fire and rescue units are dispatched from the Communications Center for the unincorporated areas of the County, cities who receive primary fire service from the County, and cities with dispatch agreements with the County. Primary services include dispatching emergency requests for fire, rescue, and emergency service; dispatching private ambulance units for emergency services; and notifying the public and news media of pertinent information regarding emergency incidents.

**Operations**

Responsible for the response to and mitigation of a wide variety of fire and medical emergencies. Primary services include: respond to fire and medical emergencies, conduct suppression activity and/or provide pre-hospital care; respond to hazardous materials incidents; conduct pre-fire planning on all major target hazards; conduct multi-family residential inspections; and provide a volunteer-based Community Assistance Team (CAT) to offer post-incident assistance, including bereavement, emotional, and social-service support, to the citizens of Palm Beach County.

**Training & Safety**

Provides training, education, and safety programs to all Fire Rescue personnel, as well as other agencies, in order to support and enhance the delivery of emergency services. Primary services include providing needs assessment by rank in order to develop and deliver training programs in areas of emergency medical services and firefighting; conducting training in specialized areas such as hazardous materials, rope rescue, dive rescue, and Trauma Hawk; video production and broadcasting in support of training programs and public education; administering infectious/hazardous materials exposure control programs; and coordinating employee health and safety programs.

**Vehicle & Building Maintenance**

Ensures that all vehicles, apparatus, and facilities remain in top operational condition. Primary services include: the repair of apparatus as breakdowns occur; the provision of routine preventive maintenance on all emergency vehicles; the maintenance and repair of all Fire Rescue stations; the maintenance of all vendor contracts; to ensure work is completed in a timely and cost efficient manner; and to coordinate with other County departments for the renovation and construction of Fire Rescue facilities.

**FY 14 Highlights & Accomplishments**

- Fire Rescue's Bureau of Safety Services (BOSS) went live with a new inspections database management system (Flexible Data Management (FDM)) in May 2014. This substantial project required a significant time investment to improve the accuracy of existing inspections data and import the data into this new system. FDM allows for a more efficient fire inspection process and corrects auditing issues that were previously identified in the inspection billing process.
- The Department implemented TripTix, a new proprietary electronic patient care reporting system (e-PCR) on October 7, 2013. TripTix is maintained and supported by the existing third party emergency transport billing agent, ADPI/Intermedix. The new e-PCR replaces the paper patient care report and allows the report writer wireless connectivity to quickly and securely complete patient incident reports using real-time data that are then integrated with the Intermedix Billing System.
- The County purchased and implemented a new NextGen 911 phone system to replace the existing narrowband E9-1-1 networks which carried only voice and very limited data. The new phone system creates a more flexible E9-1-1 system design with much greater data handling capabilities. In May 2014 our Emergency Operations Center (EOC) added an additional five operational Next Generation 911 telephone work stations. This addition increase the total to eighteen fully functional phone and Computer-Aided Dispatch (CAD) workstations to handle heavy call volumes and/or large scale events.
- The Department adopted new training record management software (Target Solutions) in October 2013. The new software replaced three software programs previously needed to maintain training records. Record management within the Training Division has significantly improved, providing the department 100% compliance in tracking Emergency Medical Technician (EMT) and Paramedic licensing. The program has also provided the Training Division greater flexibility for customization and delivery methods for training program materials.

**FY 15 Emerging Issues**

- The County has implemented a new NextGen911 phone system replacing the E9-1-1 system that was no longer able to support the needs of the future. Implementation of this new system identified the need for an upgrade to enable advanced features which will allow a Dispatcher to receive text messages, pictures and videos from any cellular carrier and forward that information to responding units. The upgrade also provides the ability to track individuals on a scene, either by smartphone Global Positioning System (GPS) or using the new Motorola APX radios (the radios require a firmware upgrade to activate the GPS). The Mobile Data Computer (MDC) software in all first due apparatus will be upgraded simultaneously with the Computer-Aided Dispatch (CAD) upgrade and will include a rotating map feature to improve routing to the emergency.
- Fire Rescue is working to achieve one comprehensive payroll system. In September 2012, the Department implemented a staffing/scheduling application (Telestaff) for Operational personnel. Phase II of the project is the implementation of a second application (Kronos) to handle everyday payroll transactions for all Fire Rescue employees. Combined, these systems will allow for modifications, flexibility and reduce paper transactions. Kronos Workforce Central is projected to go live in the second quarter of 2015.
- The Department is working with an outside consultant to update and reevaluate its Strategic Plan. The Strategic Plan will align mission and vision, guiding the Department through the next five years by clearly defining objectives, setting goals, formulating strategy, and evaluating progress.
- Budget constraint challenges will continue as the department's fund balance has substantially decreased. Property values are projected to level off and potential challenges remain such as Florida Retirement System (FRS) rates, and the negotiation of a new Collective Bargaining Agreement with the Union as the current contract ends September 30, 2015.

**FY 2015 OBJECTIVES**

1. Achieve a turnout time of 1:30 or less, for 80% of emergencies dispatched.
2. Maintain availability of first due units at 94%.
3. Maintain a handling time of one minute or less for 90% of dispatched events.
4. Complete 92% of all telecommunications work orders within 30 days.
5. Maintain a response time of three minutes or less for all Federal Aviation Administration (FAA) mandated drills.
6. Maintain an average annual inspection completion rate of 98%.
7. Review 85% of all plans submitted for fire review within four working days.
8. Provide an average of 225 hours of training per operational employee per year.
9. Complete 100% of required fleet preventative maintenance (PM) inspections/service on emergency apparatus.
10. Complete 93% of all after-hours call-out repairs without moving personnel to reserve apparatus.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Estimated FY 2014</u></b>	<b><u>Projected FY 2015</u></b>	<b><u>Type</u></b>	<b><u>Obj</u></b>
<b>Aviation</b>					
Number of FAA-mandated drills	30	30	30	Output	
Percentage of FAA-mandated drills with response time three min or less	100%	100%	100%	Efficiency	5
<b>Bureau of Safety Services (BOSS)</b>					
Number of annual inspections	28,814	29,941	30,534	Output	
Annual inspection completion rate	98%	97%	98%	Efficiency	6
Number of plans submitted for review	4,497	6,000	6,000	Output	
Percentage of plans reviewed within four working days	70%	85%	85%	Efficiency	7
<b>Dispatch and Telecommunications</b>					
Number of dispatched events	163,681	169,465	174,549	Output	
Percentage of dispatched events handled within one minute	92%	90%	90%	Efficiency	3
Number of telecommunication work orders	1,174	1,200	1,225	Output	
Percentage of telecom work orders completed within 30 days	92%	92%	92%	Efficiency	4
<b>Operations</b>					
Number of emergencies	120,280	124,163	127,888	Output	
Percentage of emergencies dispatched achieving turnout time of 1:30 or less	71%	80%	80%	Efficiency	1
Percentage availability of first due units	94%	94%	94%	Efficiency	2
<b>Training and Safety</b>					
Number of hours of training per operations personnel	187	200	225	Output	8
<b>Vehicle and Building Maintenance</b>					
Percentage of required fleet preventative maintenance inspections/service completed	100%	100%	100%	Efficiency	9
Number of after-hours call-out repairs	413	500	450	Output	
Percentage of after-hours call-out repairs completed without reserve apparatus	94%	92%	93%	Efficiency	10

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Charges for Services	\$ 32,995,738	\$ 34,466,530	\$ 37,287,520	\$ 2,820,990	8%
Grants	339,278	330,600	332,185	1,585	-
Licenses & Permits	16,107	11,000	14,000	3,000	27%
Other	1,516,321	(8,765,547)	(11,382,913)	(2,617,366)	30%
Interfund Transfers	255,472	3,370,888	15,376,989	12,006,101	356%
Fund Balance	118,559,965	97,760,317	67,961,910	(29,798,407)	(30%)
<b>SubTotal</b>	<b>\$ 153,682,881</b>	<b>\$ 127,173,788</b>	<b>\$ 109,589,691</b>	<b>\$ (17,584,097)</b>	<b>(14%)</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 213,251,624	\$ 221,951,175	\$ 233,215,782	\$ 11,264,607	5%
Operating Expenses	27,655,323	32,470,269	34,104,987	1,634,718	5%
Capital Outlay	10,516,808	13,620,030	9,996,023	(3,624,007)	(27%)
Grants and Aids	1,393,265	1,479,707	1,579,439	99,732	7%
Transfers	259,835	313,957	320,245	6,288	2%
Reserves	-	63,866,640	53,312,620	(10,554,020)	(17%)
<b>SubTotal</b>	<b>\$ 253,076,855</b>	<b>\$ 333,701,778</b>	<b>\$ 332,529,096</b>	<b>\$ (1,172,682)</b>	<b>-</b>
<b><u>Ad Valorem Funding</u></b>					
Countywide	7,484,948	7,883,934	8,716,111	832,177	11%
Fire Rescue	184,300,911	198,644,056	214,223,294	15,579,238	8%
<b>Positions</b>	<b>1,490</b>	<b>1,490</b>	<b>1,494</b>	<b>4</b>	<b>-</b>

SIGNIFICANT CHANGES

**Non-Ad Valorem Revenues**

Charges for Services - increase due to \$1,920,450 transport activity & scheduled fee increases for Jan. 2015, \$300,000 plan reviews, \$123,033 Municipal contracts, and \$275,931 Trauma Hawk contract.

Other - (\$800,000) investment income, (\$828,464) delinquent ad valorem taxes, and (\$735,481) statutory reserves.

Interfund Transfers - \$11,407,836 transfer from the Fire Rescue Capital Improvement Fund to the Main MSTU. \$598,496 increase from Emergency Communication Fund primarily for maintenance and capital equipment purchases.

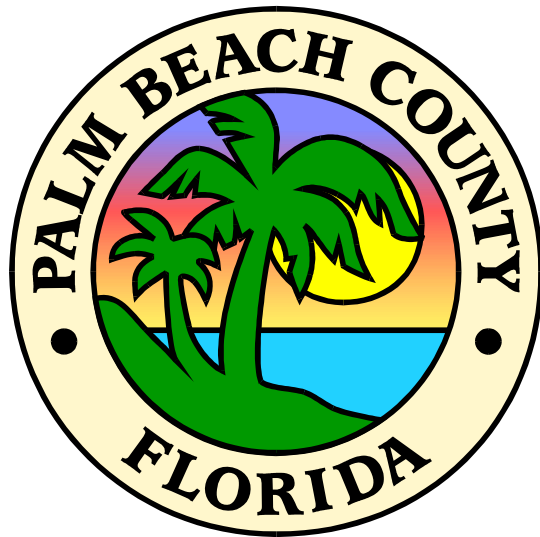
Fund Balance - reduction due the use of one time funding sources and a planned draw down of reserves to balance the FY 2014 budget coupled with increases in personal and operating expenses.

**Appropriations**

Personal Services - Positions (4) - Main MSTU \$2,779,852 increase in salaries with 3% ATB, \$1,324,102 step & longevity increases for union personnel, \$3,254,558 overtime, \$445,696 Health Insurance, \$908,448 workers compensation, \$2,169,714 Florida Retirement System, and \$311,986 four new Communicator III positions.

Operating Expenses - \$419,075 ground & building maintenance, \$314,642 office furniture & equipment, \$271,040 operating & janitorial supplies, \$321,675 safety supplies, and \$370,935 Tax Collector/Property Appraiser.

Capital Outlay - (\$1,267,693) decrease in capital equipment and (\$1,899,900) in carry over capital equipment.





# **FLEET MANAGEMENT**

**Audrey Wolf, Director**

**2633 Vista Parkway  
West Palm Beach, Florida 33411  
Phone: 561-233-0200**

**Website Address: <http://www.pbcgov.com/fdo/fleet/>**



---

---

**DEPARTMENT SUMMARY****MISSION STATEMENT**

To 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.

**FY 14 Highlights & Accomplishments**

- Completed a comprehensive reorganization of all records into an electronic database.
- Completed a comprehensive update of departmental forms within the Fleet Management Information System.
- Implemented new policy and procedure for the Fleet Management Reserve Account. The policy establishes a reserve balance range, and requires additional vehicles/equipment requested by Departments to be funded by the requesting Department and then pay into the replacement policy fund for the future replacement of vehicle/equipment.

**FY 15 Emerging Issues**

- Upgrade the Division's fuel system terminals as manufacture support (affecting technical support and parts availability) for the version currently utilized will cease in the near future. The current terminals are 11-12 years old.
- Develop a multi-year plan to return to previously established replacement cycles, which use lifecycle costing as main component.
- Address the budgetary pressures associated with increasing costs of repairs, resulting from the multi-year extension of the replacement cycles for vehicles and equipment.

**FY 2015 OBJECTIVES**

1. Expand the low utilization program to all vehicles and equipment for possible elimination. Produce annual low utilization report to be evaluated at budget time.
2. Establish tighter controls for vehicles and equipment which are past due for preventive maintenance, reducing liability and assuring they are at optimum operation conditions for efficiency and reliability.
3. Monitor the NAPA Parts Inventory contract to ensure compliance with various contract related performance goals and projected fiscal savings to determine if operational needs for Fleet Management are being met.
4. Complete the implementation of a scanning project for all equipment and maintenance files to allow for countywide access, better record retention, and enable immediate access to files for detailed repair history of vehicles.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	Actual	Estimated	Projected	<u>Type</u>	<u>Obj</u>
	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>		
Number of parts requests	43,415	44,500	44,500	Demand	3
Vehicles and equipment turned in as a result of utilization	48	26	15	Demand	1
Percentage of scanning project with ISS completed	25%	50%	100%	Efficiency	4
Percentage of parts available to an automotive technician upon first request	88%	88%	88%	Efficiency	3
Average vehicles downtime days	7.6	8.4	8	Efficiency	2
Number of work orders (repairs)	12,810	12,500	12,900	Demand	2
Percentage of schedule repairs vs total repairs	69.5%	69%	70%	Efficiency	2
Number of vehicles/equipment	3,936	3,997	4,070	Output	2
Percentage of vehicles/equipment past due for preventive maintenance	8.7%	10.9%	9%	Outcome	2

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Other	\$ 35,012,719	\$ 39,488,554	\$ 40,474,049	\$ 985,495	2%
Fund Balance	8,287,865	12,938,271	14,779,074	1,840,803	14%
<b>SubTotal</b>	<b>\$ 43,300,584</b>	<b>\$ 52,426,825</b>	<b>\$ 55,253,123</b>	<b>\$ 2,826,298</b>	<b>5%</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 4,455,212	\$ 4,557,054	\$ 4,662,621	\$ 105,567	2%
Operating Expenses	19,591,183	22,539,870	23,073,609	533,739	2%
Capital Outlay	5,663,342	10,496,273	19,058,869	8,562,596	82%
Transfers	5,607,611	5,007,611	7,611	(5,000,000)	(100%)
Reserves	-	9,826,017	8,450,413	(1,375,604)	(14%)
<b>SubTotal</b>	<b>\$ 35,317,348</b>	<b>\$ 52,426,825</b>	<b>\$ 55,253,123</b>	<b>\$ 2,826,298</b>	<b>5%</b>
<b>Ad Valorem Funding</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Positions</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>-</b>	<b>-</b>

SIGNIFICANT CHANGES

**Non Ad-Valorem Revenues**

Fund Balance - \$1,840,803 increase is due to lower than expected expense estimates, mostly in gasoline and equipment expenses.

**Appropriations**

Capital – \$8,233,496 increase in fleet machinery and equipment replacement. The number of new and replacement vehicles for County departments has increased from 231 to 396 partly due to delays from prior years. This also results in a decrease in the reserve balance.

Transfers – (\$5,000,000) decrease due to onetime transfers budgeted in FY 2014 to reduce reserve balance. These transfers actually occurred in FY 2013.

# **HUMAN RESOURCES**

**Wayne Condry, Director**

**100 Australian Avenue, Suite 300  
West Palm Beach, Florida 33406  
Phone: 561-616-6888**

**Website Address: <http://www.pbcgov.com/humanresources/>**

---

**DEPARTMENT SUMMARY**

---

**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.

**Compensation & Records**

Provides a competitive compensation strategy in an effort towards retaining our most valuable asset, our employees. The core services include: Compensation, Human Resources Information System (HRIS), Payroll, Records, and Retirement. This Section's responsibilities include: (Compensation) updating the class and pay plan, writing and maintaining all job descriptions, conducting classification reviews, and reviewing/approving position descriptions; (HRIS) ensuring system security, updating and maintaining position control, and facilitating end-user training; (Payroll) updating the payroll manual, administering and interpreting payroll policies and procedures, auditing departmental payroll records and facilitating end-user training; (Records) processing all personnel related actions, maintaining employee personnel records and verifying employment status; and (Retirement) coordinating the Florida Retirement System (FRS), Deferred Compensation, and Prepaid Legal plans and providing educational workshops for employees related to these plans.

**Employee Relations**

Provides departments with guidance and systematic methods to improve employee performance or behavior, promotes cooperative relations between management and employees, and ensures collective bargaining obligations are met. Primary functions are to ensure equitable treatment of employees by advising and monitoring disciplinary actions, grievances, appeals, and arbitrations, and to assist departments in solving problems related to performance, discipline, and union issues.

**Fair Employment Programs**

Handles employee complaints of discrimination and harassment. The section conducts internal investigations and prepares position statements and resolutions for complaints filed with the Equal Employment Opportunity Commission (EEOC) and Florida Commission of Human Relations (FCHR). Staff prepares and monitors the annual Affirmative Action Plan. The section handles requests for accommodation under the Americans with Disability Act (ADA) and assists with Family and Medical Leave Act (FMLA) issues. They are also responsible for providing supervisory training on Equal Employment Opportunity (EEO)/ADA and sexual harassment law and issues.

**Recruitment & Selection**

Responsible for the recruitment, assessment, and processing of new and current employees for the departments of the Board of County Commissioners. Primary functions include: sourcing and processing candidates for open positions utilizing efficient HRIS technology; accurately evaluating applications and referring qualified candidates to departmental hiring authorities; developing, administering, and evaluating legally defensible examinations for a variety of job classes; responding to complaints/inquiries about the applicant selection process; extending job offers and conducting background checks on potential hires; and conducting new employee orientations regarding County rules, regulations, and conditions of employment.

**Training & Organizational Development**

Provides learning and development services that cultivate outstanding employee performance and organizational excellence. The core services include: planning, scheduling, and implementing year-round learning programs which are promoted through a yearly catalog; directing the Leadership Development Program; providing consulting and facilitation services to the County departments; providing customized training to County departments; providing career development services to County employees; maintaining the training histories of all County employees; maintaining the Training and Employee Development System which allows on-line program registration; tracking attendance at mandatory programs such as new supervisor training, telephone communication training, and designing and/or implementing new programs, and enhancements to current programs.

**FY 14 Highlights & Accomplishments**

- Compensation & Records staff processed nearly 4,000 Personnel Action (PA's) forms, nearly 900 New Employee Requisitions (NERs), nearly 900 position descriptions, over 170 reclassification requests, 20 special salary increases, 85 lead worker forms, over 600 working in a higher classification (WHC) forms, over 60 temporary promotion forms, over 100 DROP enrollments, over 100 DROP terminations, and over 1,250 verification of employment requests.
- Continued assistance to ISS with TimeServer replacement requirements in collaboration with Clerk of the Court Payroll and the subject matter expert payroll focus group. Phase I is near completion. Further collaboration with ISS is anticipated with Phase II of Time Entry Application (TEA) payroll enhancements by identifying programming requirements for pay policies. The goal is to move away from a manual entry payroll process to a more intuitive payroll process. Phase II includes integrating programming of non-bargaining and bargaining pay policies.
- Recruitment & Selection (R&S) staff screened/rated approximately 24,500 employment applications and processed over 890 NERs to fill BCC vacancies.
- R&S, in a joint project team with ISS, designed, developed and is currently pilot-testing a Training & Experience (T&E) criteria HRIS module that allows R&S professional staff to create T&E rating criteria item banks, and rate employment applications within HRIS. This eliminates paper completion of T&E rating sheets and manual rating scores calculations for each application rated.
- Established a corporate sponsored Toastmasters Club as an additional way to develop employee leadership skills. Graduated the Class of 2013 bringing the total number of graduates to 73. Selected the Class of 2014 who are slated to graduate in February.
- R&S Testing Unit staff conducted interviews for over 500 Firefighters culled from 1,000 applicants, and hired 120 recruits. The Testing staff implemented 5 complete promotional processes for Fire Rescue ranks.
- R&S staff undertook orientation and initial payroll processing for more than 440 new hires and the conversion from non-merit to merit positions.

**FY 15 Emerging Issues**

- Due to an aging and unsupported timekeeping system (TimeServer) Human Resources (HR) has been tasked as subject matter experts to assist with the implementation of a replacement timekeeping system. The business requirements have been identified and programming is underway for the TimeServer Replacement module. Phase II of this initiative includes programming enhancements to identify programming requirements for pay policies. Preparations to assist the County with succession planning efforts to better prepare for the increased number of retirees exiting the workforce. This is a multiyear, multiphased project.
- Due to a projected increase in retirements and in an effort to increase current staff knowledge base, Compensation & Records are in the process of creating a payroll certification that all current and potential payroll preparers will be required to achieve by attending the workshop. These workshops will be utilized as a succession planning tool to aid payroll preparer attrition as well as a feeder program to prepare current employees for promotional opportunities. This endeavor is being undertaken simultaneously with the technological advancements of the current timekeeping systems.
- Compensation & Records will be implementing SharePoint as a tool to enhance customer communication and services via our webpages.
- Since the rescission of the Defense of Marriage Act (DOMA), there has been guidelines via federal, state and, the Supreme Court decisions and regulations to allow rights afforded to same sex married couples. The trend is geared to an expansion of rights to include provision to same sex married couples.
- Reducing the time to generate a referral list of candidates for department interviews has been challenging. The number of employment applications (workload indicator) received in Recruitment have increased from 14,783 in FY11 to 24,528 in FY14. During the same period, the time to generate a referral list has increased from 23.73 days in FY11 to 25.52 days in FY14.

**FY 2015 OBJECTIVES**

1. Complete Phase 1 of the timekeeping replacement project in collaboration with ISS by deploying the Time Detail system to departments. Time Detail eliminates the need for the duplication of entries to be made by payroll preparers for employee leave requests into TimeServer. Deployment began FY 2014 and is scheduled to be completed within FY 2015.
2. Complete Phase 2 of the timekeeping replacement project in collaboration with ISS by identifying all extra pay codes and creating an interface to easily enter the data within the HRIS system, thereby, eliminating the need for the outdated and aged TimeServer application.
3. Increase training initiatives to payroll preparers, employees, supervisors, and managers related to the timekeeping system and deploy the timekeeping application to additional departments.
4. Maintain compliance with applicable Federal and State legislation and County ordinances.
5. Maintain a work environment free from discrimination and limit the County's liability by completing investigations for internal complaints within 90 days of receipt.
6. Create a separate voicemail system and develop an interactive telephone system to answer general questions relating to FMLA. This will assist eligible family members and eligible employees with questions such as length of time allowed for leave under FMLA.
7. Revise PPM# CW-P-054 - Employees Unable to Perform Assigned Duties due to Illness/Injury/Disability to bring it into compliance with the American with Disabilities Act Amendments Act (ADAAA) and Family Medical Leave Act (FMLA).
8. Create a mobile application function for the Online Application System to provide accessibility to smartphone and tablet users.
9. Produce referral list on average, within 20 days of job advertising closing date.
10. Maintain the average cost of \$24 per employee trained by identifying and recruiting additional in-house faculty. Utilize expert County employees as teachers at Training and Development courses.
11. Design and deliver a new Webinar to include the web-based training module and Equal Employment Opportunity (EEO) overview.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	<b><u>Actual</u></b>	<b><u>Estimated</u></b>	<b><u>Projected</u></b>	<b><u>Type</u></b>	<b><u>Obj</u></b>
	<b><u>FY 2013</u></b>	<b><u>FY 2014</u></b>	<b><u>FY 2015</u></b>		
<b>Compensation and Records</b>					
Number of PAs processed	4,618	3,700	3,900	Output	
Percentage of PAs processed in effective pay period	100%	100%	100%	Efficiency	
<b>Employee Relations</b>					
Number of grievances filed	53	56	50	Demand	
Percentage of grievances processed within 60 days of receipt	94%	96%	96%	Efficiency	
Number of disciplinary actions reviewed per Employee Relations Specialist	75	71	77	Efficiency	
<b>Fair Employment Programs (FEP)</b>					
Number of internal FEP charges	50	50	60	Demand	
Percentage of investigations completed within 90 days/total number of investigations	77% / 30	100% / 30	100% / 30	Efficiency	5
<b>Recruitment and Selection</b>					
Average days to generate a referral list	25.19	17	20	Efficiency	9
Number of employment applications	22,593	20,000	24,000	Demand	8
<b>Training and Organizational Development</b>					
Number of Learning Programs delivered	76	86	86	Output	
Number of full time equivalents (FTEs) trained	1,670	1,700	1,700	Demand	
Average cost per employee trained	\$23.46	\$24.00	\$24.00	Cost	10
Average yearly rating of program effectiveness (1 to 5, with 5 being the highest)	4.8	4.8	4.8	Outcome	



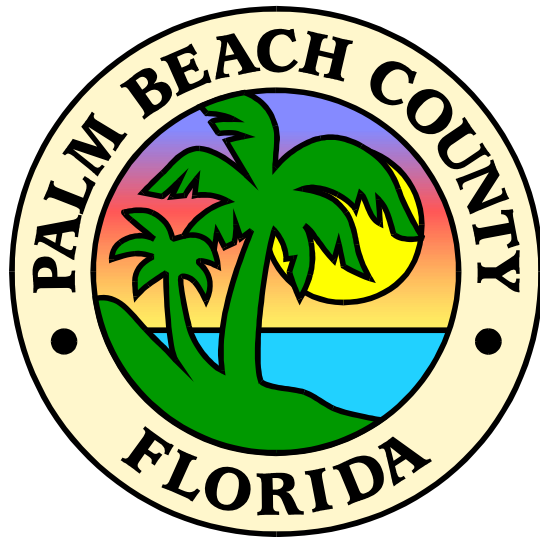
DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Other	\$ 297	\$ 14,500	\$ -	\$ (14,500)	(100%)
SubTotal	\$ 297	\$ 14,500	\$ -	\$ (14,500)	(100%)
<b><u>Appropriations</u></b>					
Personal Services	\$ 2,253,095	\$ 2,543,441	\$ 2,638,185	\$ 94,744	4%
Operating Expenses	185,813	277,766	281,556	3,790	1%
Capital Outlay	1,311	3,000	3,000	-	-
SubTotal	\$ 2,440,219	\$ 2,824,207	\$ 2,922,741	\$ 98,534	3%
Ad Valorem Funding	\$ 2,439,922	\$ 2,809,707	\$ 2,922,741	\$ 113,034	4%
Positions	32	32	32	-	-

SIGNIFICANT CHANGES

**Non Ad-Valorem Revenues**

Other - (\$14,500) reduction in budget to align with actual revenues and current fiscal trends.



# **INFORMATION SYSTEMS SERVICES**

**Steve Bordelon, Director**

**301 North Olive Avenue, Suite 801.10**

**West Palm Beach, Florida 33401**

**Phone: 561-355-2823**

**Website Address: <http://www.pbcgov.com/iss/>**

---

**DEPARTMENT SUMMARY**

---

**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 smart phones; 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 (GIS); installation and maintenance of all landline, cellular telephones, and related equipment including voice over IP (VoIP); 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.

**Application Services**

Responsible for developing, implementing, and maintaining business applications in close cooperation with County agencies; supporting vendor commercial software packages; serving as liaison to user agencies to communicate plans, coordinate service requests, and provide general consulting and project management services; implementing a vast array of Oracle, SQL, and FoxPro databases for development and production environments. Additionally, the system administration function was implemented to oversee the operation and maintenance of department-specific applications.

**Computing Platforms**

Responsible for processing, storing, and protecting the County's vital information for its agencies and departments. Key responsibilities include desktop/server support; application database hosting; data storage and recovery; enterprise printing and scanning; and end user training. In addition, this division includes the Countywide GIS function.

**IT Operations**

This is a grouping of the remaining programs which do not have divisional status, including 24x7 Network Operations Center (NOC), Computer Operations, Production Control and Scanning, Quality Assurance and the Law Enforcement Exchange (LEX) data sharing system.

**Network Services**

Responsible for providing reliable, survivable, and cost effective voice, video, and data communications services. Key responsibilities include design, deployment, and maintenance of enterprise voice and data services; maintenance of a comprehensive security program to safeguard information; video conferencing and streaming; providing wireless access to the County's network; and providing the public with remote access to e-government applications. The Division is also responsible for the maintenance and build-out of the County's fiber-optic network and overall management of telecommunications expenses.

**Strategic Services and Finance**

The Strategic Services and Finance Division is responsible for administering technology procurement and contracts; budget preparation and monitoring; cost allocation plan development and billing; employee payroll and timekeeping; financial reporting; asset receiving and inventory tracking; IT security and audit coordination; and a variety of special projects. The Division's purpose is to efficiently administer these tasks in direct support of ISS service operations, our employees, and customer base.

**FY 14 Highlights & Accomplishments**

- Awarded \$4.5 million contract to Unify to replace 80 legacy telephone systems with a modern unified communications system.
- Implemented SharePoint 2013 content management and site administration.
- Completed and implemented Information Technology Strategic Plan for 2014 – 2016 to provide a roadmap for IT projects and services to be managed by ISS on behalf of our customers.
- Re-wrote the Information Technology Security Manual to reflect the evolution of new technologies and the FBI's heightened security standards for criminal justice information.
- Implemented departmental policies for standard work schedules, leave policy, and student intern positions.
- Entered into five new agreements for ISS Services, primarily network connectivity, provided to various local governments and non-profit organizations in Palm Beach County.
- Implemented Enterprise Cash Receipting System (CARS) for Parks & Recreation. ISS is working with the Clerk's Office to implement CARS Countywide.
- In conjunction with Clerk's Office, designed and implemented new business application to enable gas companies to file utility tax collections online.
- Provided staff support for Supervisor of Elections' Office at sites for early elections and tabulation centers.
- Rated #3 "Digital County" in the United States by the Center for Digital Government.
- Extended the County's Network with 80 miles of new fiber optic cable and several WiMax projects for wireless connectivity.
- Completed 13,527 Remedy service tickets with 87% overall attainment of service level agreement (SLA) standards.

**FY 15 Emerging Issues**

- The workplace is more mobile; therefore, job functions can be performed without being tied to a physical location. An increasing number of employees are using their own smart phones and tablets for work related purposes.
- Citizens require "around the clock" access to information and services through a variety of the new delivery channels. Applications need to be modified to handle requirements of mobile computing.
- Communication, collaboration, and information sharing methods are increasingly automated, driven by social networking and commoditized technologies.
- Centralization and consolidation of services and resources, data centers, and IT staff will continue to impact customer relationship management, organization structure, budget, cost management, and business processes.
- Ever more sophisticated hacking techniques and malware attacks are being perpetrated by foreign governments, anarchists, and criminals. The emerging trends of big data and open data, balanced against data privacy rights will challenge our security infrastructure.
- Technical architectures are facing increased capacity and flexibility demands, particularly with respect to storage requirements as data volume is steadily growing.
- Interoperability requirements drive the need for data standards and open information architecture.
- The external customer base of ISS continues to expand as more cities, educational institutions, and non-profit organizations avail themselves of services provided by ISS.
- Organizations are adopting cloud computing infrastructures to utilize computing resources available from service providers via the Internet as a strategy to deploy new technologies and control costs.
- Users will expect ISS to quickly assemble and deliver custom business applications. Lengthy development times will become unacceptable. This will put pressure on ISS to revise our current development processes and the management of projects.

**FY 2015 OBJECTIVES**

1. Obtain funding through Palm Beach County Broadband Coalition partner agencies to build-out the fiber network to serve the western communities in the Glades area.
2. Complete Phase I and initiate Phase II (middle phase) of the Unified Communications System that includes VoIP phones and video integrated with the desktop. This phase will include replacement of the Nortel System which serves the Governmental Center and Judicial Complex.
3. Formalize implementation of projects and action items identified in ISS Strategic Plan for 2014-2016, as outlined in accordance with project plan which includes lead assignments and target completion dates.
4. Reestablish an IT Steering Committee to promote awareness of ISS projects and initiatives, especially those which involve multiple departments.
5. In accordance with state mandated requirements, upgrade records retention policies and procedures (including storage and destruction).
6. Complete implementation of automated time-keeping systems Time Entry Application (TEA) and Time Attendance System (TAS) for all departments, and eliminate the existing paper forms.
7. Complete pilot project to acquire ‘smart’ scanning guns for scanning asset labels, and test the use of Radio Frequency Identification (RFID) technology for tracking assets.
8. Implement the new Service Request System (SRS) which will replace the existing Project Tracking System (PTS) and Remedy System. The SRS system will be also be used by Engineering and Facilities Development & Operations (FDO) to track their work order activity.
9. Improve County’s existing home page to enhance functionality and incorporate interactive capabilities for transacting business with County agencies, and better engaging with citizens.
10. Finish implementation of the Circuit Management Database to incorporate all telecommunications-related circuits, costs, and other data.
11. Complete Phase I of new eFDO Database project which will replace ineffective “stovepipe” systems used for tracking County properties, scheduling facility maintenance, and monitoring energy usage.
12. Revamp ISS performance measures to establish meaningful metrics of productivity, service costs, and program outcomes.
13. Implement mobility features in County applications and systems to enhance employee productivity and improve program services.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	<u>Actual</u>	<u>Estimated</u>	<u>Projected</u>	<u>Type</u>	<u>Obj</u>
<b>Administration</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>		
Revenues generated from external sources	\$831,254	\$767,204	\$654,720	Efficiency	
<b>Applications Services</b>					
Percentage of billable to non-billable time	52.2%	60%	70%	Efficiency	
Number of applications supported	370	385	360	Demand	
<b>Computing Platforms</b>					
Average volume of data backed up weekly	140 TB	140 TB	140 TB	Demand	
Number of devices supported per technician	275	305	256	Demand	
Percentage of overall customer satisfaction rating	94%	94%	95%	Outcome	
Percentage of service level agreements met	86%	86%	90%	Outcome	
Administrative to Direct Costs Overhead Factor	6.31%	6.53%	6.25%	Efficiency	
<b>Departmentwide</b>					
<b>Network Services</b>					
Number of devices connected to PBC Network	10,173	10,410	11,202	Demand	
Percent change in leased circuit costs	-22.5%	-2.1%	-3.0%	Outcome	
<b>Strategic Services and Finance</b>					
Number of procurement documents processed, including Resource Manager approvals.	3,993	3,923	4,190	Demand	

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
<b>Charges for Services</b>	\$ 8,551,155	\$ 9,190,890	\$ 8,521,224	\$ (669,666)	(7%)
<b>SubTotal</b>	\$ 8,551,155	\$ 9,190,890	\$ 8,521,224	\$ (669,666)	(7%)
<b><u>Appropriations</u></b>					
<b>Personal Services</b>	\$ 20,677,336	\$ 20,934,790	\$ 21,455,316	\$ 520,526	2%
<b>Operating Expenses</b>	7,593,192	7,837,389	8,639,144	801,755	10%
<b>Capital Outlay</b>	11,138	17,150	22,150	5,000	29%
<b>SubTotal</b>	\$ 28,281,666	\$ 28,789,329	\$ 30,116,610	\$ 1,327,281	5%
<b>Ad Valorem Funding</b>	\$ 19,730,510	\$ 19,598,439	\$ 21,595,386	\$ 1,996,947	10%
<b>Positions</b>	216	212	212	-	-

SIGNIFICANT CHANGES

**Non Ad-Valorem Revenues**

Charges for Services – decrease in total department revenue is primarily due to the overall reduction in the allocation of Enterprise and Professional Service costs to non-general government agencies, and the corresponding increase in utilization of ISS services by general government agencies (e.g. Airports, Water Utilities, Fire Rescue, Library, Constitutional Officers, etc.). Charges are based on a Cost Allocation Plan, which is prepared annually using projected expenditures and anticipated revenues, and only reflect cost of services provided to non-general government agencies. Also, revenues from external service contracts (network, server, etc.) were reduced to reflect historic levels.

**Appropriations**

Operating Expenses – \$230,000 increase in temporary services is related to the development of a new application for Facilities Development & Operations. \$40,000 increase in consultant services is related mostly services from to Business Objects (Crystal Reports). \$189,000 increase in repair and maintenance in data processing equipment is related to the EMC Data Domain Hardware Contract, which is a three year contract that expired in FY 2014. \$230,000 increase in other contractual services is due to the expiration of several three year software maintenance contracts. \$107,075 increase in data processing software/accessories is due to the purchase of replacement PC’s and other necessary equipment.

Capital – \$6,500 increase is due to purchase of replacement scanner for the Scanning Section, offset by decreases in other divisions.







# **LEGISLATIVE AFFAIRS**

**Todd Bonlarron, Director**

**301 North Olive Avenue, Suite 1101**

**West Palm Beach, Florida 33401**

**Phone: 561-355-3451**

**Website Address: <http://www.pbcgov.com/legislativeaffairs/>**

---

---

**DEPARTMENT SUMMARY****MISSION STATEMENT**

To assure the support of Palm Beach County's 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**

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, the scheduling of periodic meetings with the Legislative Delegation and other outside agencies, and coordination of Palm Beach County's Lobbyist Registration Program.

**Department Overview**

The Legislative Affairs Office is responsible for the preparation of 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 Palm Beach 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, coordination of Palm Beach County Day activities, and testimony 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.

**FY 14 Highlights & Accomplishments**

- Hosted tours specifically for the members of the State House and Senate and their staff as well as members and staff for the local Congressional offices at the following locations: Criminal Justice Commission, Glades Regional Water Treatment Plant, Lake Worth Lagoon, Palm Beach County Fire Rescue, Jupiter Carlin Beach, Palm Beach County Juvenile Detention Center, and Palm Beach County 15th Judicial Circuit.
- Coordinated with numerous local organizations, neighborhood associations and, not-for-profit organizations in developing legislative strategies for their priorities including various health and human service agencies, the Economic Council, Business Development Board, School Board, Scripps Florida, the League of Cities, Palm Beach State College, and Coalition of Boynton West Residential Associations (COWBRA).
- Lobbied for funding for various County projects and was successful in achieving unprecedented success in state appropriations for education, transportation, environmental, economic development, and other related projects. In addition, worked with other partners to secure record funding for projects of statewide significance, including libraries, Everglades restoration, transportation, criminal justice, and homelessness housing grants. Water, environment, and arts and culture issues were several of the areas that saw significant funding of Palm Beach County requests.
- Assisted in the successful passage of more than 15 pieces of legislation directly related to the County's top state legislative priorities, including a spring training bill providing more favorable bonding capacity for a baseball facility, a homeless related bill dedicating a funding source for homeless grants, a transportation bill creating a new program for funding of small city transportation projects in the Glades, and a series of Juvenile Justice related bills.
- Successful federal accomplishments include: lobbied for a delay in the implementation of FEMA flood maps, which allowed additional time to incorporate data into the new maps; delayed the implementation of new flood insurance requirements, hosted regional meeting with EPA officials on Waters of the US rules, secured federal funds for new airport baggage handling upgrades, passed a new Water Resources Development Act (WRDA) bill with language benefiting Everglades restoration, and secured over \$12 million in federal beach restoration funds from the Army Corps of Engineers.
- Conducted five Legislative Delegation hearings across Palm Beach County and three Legislative Delegation workshops: one with the Palm Beach County League of Cities, one with the County Commission, and one with the Palm Beach County School District.
- Developed voter educational materials for discussion of state constitutional amendments and other ballot questions in over 20 presentations to local groups and at PBC libraries.

**FY 15 Emerging Issues**

- Medicaid will continue to be an issue in terms of local-state cost share and how it will affect future revenue sharing for Palm Beach County.
- Water and environmental issues will most likely play a dominant role in the 2015 State Legislative Session primarily due to the passage of Amendment 1 dedicating a funding source for water and environmental programs, and a continuation of funding and policy issues related to the Everglades and Lake Okeechobee discharges from the 2014 session.
- Monitor the new Market Tax Credit Grant applications, the Marketplace Fairness Act, and Waters of the US rulemaking. The County currently has an application pending with the federal government, the passage of the Marketplace Fairness act is required to collect online sales tax. Adoption of the pending Waters of the U.S. rule would pose a significant financial burden to Palm Beach County and many businesses operating in the County.
- Continue to develop the County's grant program in light of an increase for the need to apply for federal grants in lieu of Congressional earmarks. As the Federal government continues to deal with budget issues, emphasis will continue to be at the agency levels since most funding will be allocated there as opposed to Congressional earmark.
- Monitor federal tax discussions and their effect on funding allocations for County revenue sources, such as Community Development Block Grant (CDBG) and oppose efforts to remove the tax-exempt status for municipal bonds.

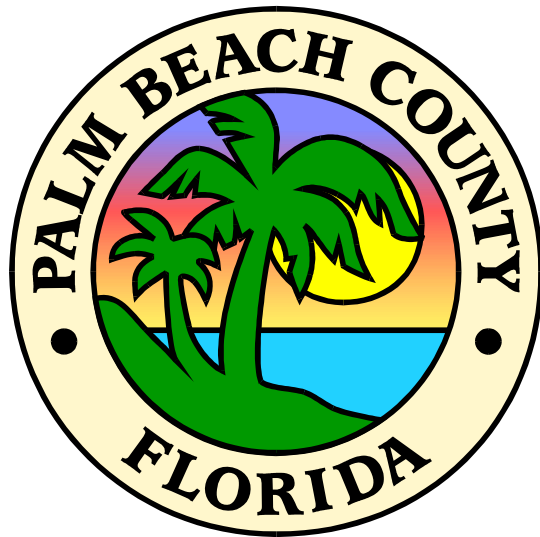
**FY 2015 OBJECTIVES**

1. Prepare and advocate for the FY 2015 State and Federal Legislative Program and coordinate meetings between county, state, and federal officials.
2. Increase local outreach between County and local legislative delegation members and staff.
3. Provide weekly legislative updates during session and committee weeks and periodic updates throughout the remainder of the year.
4. Liaison between the Florida Association of Counties, National Association of Counties, and other County/Legislative related organizations.
5. Facilitate outside grant consulting.
6. Service 92% of customer information requests within 24 hours.
7. Conduct twelve public hearings, delegation meetings, and workshops.
8. Participate in 325 meetings with legislators, media interest groups, agencies, and constituents.
9. Write six competitive grant solicitations.
10. Implement Legislative Intern Program.
11. Facilitate opportunities to provide public service television programs with members of the local, state, and federal legislative delegations.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	<u>Actual</u> <u>FY 2013</u>	<u>Estimated</u> <u>FY 2014</u>	<u>Projected</u> <u>FY 2015</u>	<u>Type</u>	<u>Obj</u>
Number of customer information requests	1,200	1,225	1,220	Output	
Competitive grant solicitations	3	4	6	Input	9
Number of public television programs produced	21	15	15	Output	11
Percentage of customer information requests responded to within 24 hours	93%	92%	92%	Efficiency	6
Number of public hearings, delegation meetings, workshops	14	7	12	Output	7
Number of Meetings with Legislators, media, interest groups, agencies, and constituents	352	365	325	Output	8
Number of state legislative priorities	65	65	50	Output	
Number of successful state legislative priorities	22	27	20	Outcome	
Legislative updates per year - weekly during session and committee weeks and periodically during the remaining year	19	20	20	Output	3

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Licenses & Permits	\$ 14,150	\$ -	\$ -	\$ -	-
<b>SubTotal</b>	<b>\$ 14,150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 306,247	\$ 310,868	\$ 325,366	\$ 14,498	5%
Operating Expenses	124,523	194,571	194,697	126	-
Capital Outlay	1,281	-	-	-	-
<b>SubTotal</b>	<b>\$ 432,051</b>	<b>\$ 505,439</b>	<b>\$ 520,063</b>	<b>\$ 14,624</b>	<b>3%</b>
<b>Ad Valorem Funding</b>	<b>\$ 417,901</b>	<b>\$ 505,439</b>	<b>\$ 520,063</b>	<b>\$ 14,624</b>	<b>3%</b>
<b>Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>-</b>





# **MEDICAL EXAMINER**

**Michael D. Bell, M.D., Medical Examiner**

**3126 Gun Club Road  
West Palm Beach, Florida 33406  
Phone: 561-688-4575**

**Website Address: <http://www.pbcgov.com/medicalexaminer/>**

---

**DEPARTMENT SUMMARY**

---

**MISSION STATEMENT**

To provide services to all citizens within Palm Beach County by providing professional, compassionate, and efficient Medicolegal Death Investigation, Gross Examination, Toxicology, and Microscopic examinations to determine the cause and manner of death.

**Department Overview**

The Medical Examiner's Office conducts medicolegal death investigations and autopsies to determine the cause and manner of all deaths which fall under the guidelines of Chapter 406 of the Florida Statutes and Florida Administrative Code 11G. This includes providing twenty-four hour forensic investigative support to all Local, County, State, and Federal Law Enforcement Agencies. The Medical Examiner's Office provides cremation request reviews and investigations for all funeral homes, and provides death causation factors along with statistical data to all requesting agencies. Additionally, the Medical Examiner's Office provides support to law enforcement agencies in the presentation of forensic evidence to the court system and will provide testimony in judicial proceedings. The Medical Examiner's Office will respond to any man-made or natural disaster that may occur in Palm Beach County, or other counties within the State of Florida as requested under mutual aid agreements.

**FY 14 Highlights & Accomplishments**

- Completed all legally mandated drug testing within required time frame.
- Completed FY 2014 with no pending medical examiner cases.
- Began a weekly internal case review session beyond required national standards for Quality Assurance/Quality Control.
- Gave seventeen forensic pathology lectures to local law enforcement.
- Began a 4th year medical student elective program with Florida Atlantic University's Charles E. Schmidt College of Medicine.

**FY 15 Emerging Issues**

- Preparation for Ebola Virus related deaths with no further transmission to the living.
- Continue timely and accurate drug testing with a population using more drugs every year.
- The Medical Examiner's Office needs to replace aging digital photography and radiological equipment used in documenting injuries during postmortem examinations as they are becoming obsolete.
- Begin cornea and tissue procurement on site, thus increasing the number of available cornea and tissue grafts.
- Current Medical Examiner's database that holds all information, photographs, and documents currently uses outdated programs that are no longer supported by the software companies. The database requires a complete reprogramming using up-to-date database software and programming code.

**FY 2015 OBJECTIVES**

1. Maintain a percentage of 99% for completed and signed professional reports within 90 days.
2. Provide professional postmortem examinations within 14 hours of receipt.
3. Facilitate the life-saving or life-enhancing procurement of organs, tissue, and corneas.
4. Increase and improve professional education and training to staff and appropriate outside agencies.
5. Participate in a collaborative study of Sudden Unexpected Infant Deaths (SUID).
6. Participate in the surveillance of drug abuse with the Florida Department of Law Enforcement (FDLE).

<b><u>PERFORMANCE MEASUREMENTS</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Estimated FY 2014</u></b>	<b><u>Projected FY 2015</u></b>	<b><u>Type</u></b>	<b><u>Obj</u></b>
Total number of cremation approval reviews	9,353	9,453	9,553	Outcome	
Turnaround time for postmortem examination (hrs)	15	14	14	Efficiency	2
Percentage of investigators with medicolegal death investigation board certification	83%	83%	100%	Outcome	4
Total number of cases provided to SUID study	5	6	7	Outcome	5
Total number of drug abuse cases provided to FDLE	515	525	540	Outcome	6
Total number of Medical Examiner cases	1,405	1,473	1,576	Outcome	
Total number of cases reviewed and jurisdiction declined	873	900	900	Outcome	
Number of professional reports	2,810	2,946	3,152	Outcome	1
Percentage of professional reports completed and signed within 90 days	98.9%	99%	99%	Efficiency	1
Total number of cases involving organ, tissue or cornea donations	62	70	75	Outcome	3
Average evaluation grade for the Medical Examiner educational and training classes; 5 (lowest) to 25 (highest)	24	24	25	Outcome	4

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Charges for Services	\$ 356,320	\$ 325,000	\$ 325,000	\$ -	-
Grants	7,650	-	-	-	-
Interfund Transfers	34,976	-	-	-	-
<b>SubTotal</b>	<b>\$ 398,946</b>	<b>\$ 325,000</b>	<b>\$ 325,000</b>	<b>\$ -</b>	<b>-</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 2,082,192	\$ 2,105,618	\$ 2,231,109	\$ 125,491	6%
Operating Expenses	457,468	489,213	492,765	3,552	1%
Capital Outlay	-	-	21,000	21,000	100%
<b>SubTotal</b>	<b>\$ 2,539,660</b>	<b>\$ 2,594,831</b>	<b>\$ 2,744,874</b>	<b>\$ 150,043</b>	<b>6%</b>
<b>Ad Valorem Funding</b>	<b>\$ 2,140,714</b>	<b>\$ 2,269,831</b>	<b>\$ 2,419,874</b>	<b>\$ 150,043</b>	<b>7%</b>
<b>Positions</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>-</b>	<b>-</b>

SIGNIFICANT CHANGES

**Appropriations**

Capital Outlay - \$6,000 increase for the purchase of five cameras used in the morgue for the documentation of injuries and other evidence required by law. \$15,000 for the replacement of one dental identification hardware and software which is used to identify unknown decedents as required by law.



# **METROPOLITAN PLANNING ORGANIZATION**

**Nick Uhren, P.E., Executive Director**

**2300 North Jog Road, 4<sup>th</sup> Floor  
West Palm Beach, Florida 33411  
Phone: 561-684-4170**

**Website Address: <http://www.PalmBeachMPO.org/>**

---

---

**DEPARTMENT SUMMARY****MISSION STATEMENT**

To plan for and fund the best transportation projects that our communities love and our economies need.

**Department Overview**

The Palm Beach Metropolitan Planning Organization (MPO) was created in 1978 to provide a cooperative, comprehensive, and continuing transportation planning and decision-making process. The process encompasses all modes and covers both short-range and long-range transportation planning. The MPO Board is composed of five County Commissioners, 13 elected officials from 11 cities and one elected official from the Port of Palm Beach. The Board prioritizes short range (5-year) transportation investments totaling over \$1 billion for an urbanized area comprised of 1.3 million people within 38 municipalities and the unincorporated county. The Board also adopts a Long Range Transportation Plan (LRTP) (25-year) based on regional needs identified through the process for forecasting travel demand, evaluating system alternatives, and selecting those options which best meet the mobility needs of the county considering financial, environmental, and social constraints. As part of the Miami Urbanized Area, the MPO closely coordinates its activities with Martin, Broward, and Miami-Dade Counties.

**FY 14 Highlights & Accomplishments**

- Adopted FY 15-19 Transportation Improvement Program.
- Adopted FY 15-16 Unified Planning Work Program.
- Adopted FY 15-19 List of Priority Projects.
- Completed review and ranking of Federal 5310 program funding requests from Human Services Agencies.
- Completed annual review of the Community Transportation Coordinator.
- Continued working with a consultant on update of Long Range Transportation Plan.
- Continued working with a consultant, Broward MPO, and Miami-Dade MPO on a Regional Long Range Transportation Plan.

**FY 15 Emerging Issues**

- Updating the Long Range Transportation Plan to 2040.
- Updating the Regional Long Range Transportation Plan to 2040.
- Evaluating proposed passenger rail services and stations along the Florida East Coast (FEC) rail corridor through Palm Beach County.
- Working with Broward MPO and Miami-Dade MPO to conduct a Regional Freight Study.
- Establishing a scoring system for transportation projects submitted for inclusion in the Long Range Transportation Plan and for funding in the five-year Transportation Improvement Program.
- Incorporating requirements of Moving Ahead for Progress in the 21st Century (MAP-21), the new federal transportation act.

**FY 2015 OBJECTIVES**

1. Establish a competitive process to prioritize, fund, and implement community-endorsed local initiative projects as approved by the MPO Board in the Transportation Improvement Program (TIP).
2. Complete and implement the 2040 regional and Palm Beach LRTP.
3. Expand the MPO's investment into transit and non-motorized transportation modes by actively planning for new projects and including them in the TIP.
4. Participate in the Regional Freight Study with Florida Department Of Transportation (FDOT) and the southeast Florida MPOs.
5. Assist the County and FDOT in preparing updates to a regional Human Services Coordinated Transportation Plan.
6. Administer the Transportation Disadvantaged Local Coordinating Board.
7. Improve community awareness of the types of projects that can be funded through the MPO by improving the website, engaging the public actively via social media, attending events and aggressively partnering with local governments to conduct innovative planning studies and educational events.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	<u>Actual</u>	<u>Estimated</u>	<u>Projected</u>	<u>Type</u>	<u>Obj</u>
	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>		
Required reports (LRTP, TIP, UPWP, TD Plan)	3	3	4	Output	
Number of meetings (MPO, TAC, CAC, BGPAC)	35	35	35	Output	

UPWP - Unified Planning Work Program  
 TD Plan - Transportation Disadvantaged Plan  
 TAC - Technical Advisory Committee  
 CAC - Citizens Advisory Committee  
 BGPAC - Bicycle, Greenway, and Pedestrian Advisory Committee



DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Grants	\$ 1,743,642	\$ 3,736,048	\$ 4,422,460	\$ 686,412	18%
Other	49	-	-	-	-
Fund Balance	246,090	454,196	316,698	(137,498)	(30%)
<b>SubTotal</b>	<b>\$ 1,989,781</b>	<b>\$ 4,190,244</b>	<b>\$ 4,739,158</b>	<b>\$ 548,914</b>	<b>13%</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 880,291	\$ 879,960	\$ 974,060	\$ 94,100	11%
Operating Expenses	671,447	2,992,138	1,978,528	(1,013,610)	(34%)
Capital Outlay	1,418	6,000	14,000	8,000	133%
Transfers	43,750	48,125	-	(48,125)	(100%)
Reserves	-	454,196	1,933,116	1,478,920	326%
<b>SubTotal</b>	<b>\$ 1,596,906</b>	<b>\$ 4,380,419</b>	<b>\$ 4,899,704</b>	<b>\$ 519,285</b>	<b>12%</b>
<b>Ad Valorem Funding</b>	<b>\$ 36,391</b>	<b>\$ 190,175</b>	<b>\$ 160,546</b>	<b>\$ (29,629)</b>	<b>(16%)</b>
<b>Positions</b>	<b>10</b>	<b>10</b>	<b>12</b>	<b>2</b>	<b>20%</b>

SIGNIFICANT CHANGES

**Non Ad Valorem Revenues**

Grants - \$686,412 increase in funding from Federal planning grants.

Fund Balance - (\$137,498) decrease due to higher than estimated spending of grant dollars.

**Appropriations**

Positions 2

**Non Ad Valorem:** Grant funded Chief Planner and Planner I position needed to meet continuing service needs and grant requirements.

Personal Services - \$119,250 increase due to the addition of Chief Planner and Planner I position.

Operating Expenses - (\$1,048,964) decrease for Other Contractual Services due to the expiration of a project related contract (2040 LRTP) and planning work being performed by staff.

Capital Outlay - \$8,000 increase for replacement of computer workstations.

Transfers - (\$48,125) decrease due to Transportation Disadvantaged work being performed by MPO staff instead of PalmTran staff.

Reserves - \$1,478,920 increase due to additional grant funds and decreases in expenses not currently being appropriated.



# **OFFICE OF FINANCIAL MANAGEMENT & BUDGET**

**Liz Bloeser, Director**

**301 North Olive Avenue, 7<sup>th</sup> Floor  
West Palm Beach, Florida 33401  
Phone: 561-355-2580**

**Website Address: <http://www.pbcgov.com/ofmb/>**

---

**DEPARTMENT SUMMARY**

---

**MISSION STATEMENT**

To maintain the sound financial condition of the Palm Beach County government by providing management with timely and accurate decision-making information regarding policy and operating issues; advising the Board of County Commissioners and the County Administrator on the availability and allocation of fiscal resources; monitoring and reporting budget and operational performance; establishing financial policies and procedures to govern operating practices; and providing centralized control over County assets, records, and contractual obligations.

**Budget Division**

Prepares and administers the County's annual budget in accordance with Florida Statutes and policies of the Board of County Commissioners, and fulfills an oversight role on behalf of County Administration and the Board of County Commissioners. Provides general guidance and assistance to County departments, members of the public, media representatives, and other government agencies. Primary services include preparing the County's annual operating and capital budgets; analyzing and processing changes to the adopted budget; planning for future operating and capital requirements; reporting financial trends and issues, major project status, and departmental performance measurement data; reviewing and commenting on the fiscal impact of Board agenda items; and providing financial expertise, assistance, and information to the Board, Administration, departments, citizens, and media representatives.

**Contract Development & Control**

The Contract Development and Control Division serves as the clearing house for coordinating all formal contracts and related documents to ensure compliance with Board policies, as well as, State Records Management requirements. To carry out its mandate, the Division facilitates the initiation, completion, and approval process of contract related items through the review of contracts, agenda items, Request for Proposals (RFP), bid documents and Change Orders (CO), Work Orders, Consultant Service Authorizations (CSA), surety bonds, and letters of credit. A database is maintained for tracking, updating, and monitoring all contracts and related items approved by the Board. Reports are provided in relation to change activity for approved contracts. The Division is represented or serves as Chair for many Countywide Committees. Services include Records Management Compliance for the Board as required by Florida Statutes.

**Financial Management**

The Financial Management Division includes Debt Management, Fixed Asset Management (FAMO), the Impact Fee Program, and the Revenue Collection Program. Primary services include debt management and planning for future financing needs, recording acquisitions and disposals of County owned property, conducting periodic inventories and reconciliations of fixed assets, managing the surplus asset disposal program and the Thrift Store, ensuring the accurate calculation of impact fees, reviewing impact fee refund requests and conducting impact fee compliance reviews of municipalities, financial analysis support for Department of Economic Sustainability (DES) HUD loan program and selected Purchasing RFPs, maximizing the collection of monies due to the County, and developing related countywide financial policies and procedures.

**FY 14 Highlights & Accomplishments**

- Revised and updated numerous Countywide Policies and Procedures pertaining to contracting procedures and records management.
- Provided training to County employees in relation to Contracting and Records Management, including custom tailored training for the benefit of specific County departments and agencies.
- Review of Payment and Performance Bonds and Letters of Credit for County departments.
- Reviewed County department contract documents for compliance with changes and additions to language and provisions mandated by the State of Florida.
- Expanded the Contract Register where it is now capable of storing all contract related documents.
- Continued focus on public service tax revenue and compliance with the County Public Service Tax Ordinance.
- Refunded \$39.9M of GO Revenue Bonds for a net present value savings of \$3.6M.
- Issued \$69.375M of NAV revenue bonds to fund various capital projects including a contribution to the Convention Center Hotel.
- Coordinated several meetings and discussions on continuing disclosure pursuant to the U.S. Securities and Exchange Commission (SEC) Municipal Continuing Disclosure Consortium (MCDC) initiative.
- Surplus Asset Disposal Program generated \$2.1M in total proceeds and acquired two new partners, the City of Lake Worth and the Palm Beach Career Source (formerly known as the Workforce Alliance).
- Continued the process to expeditiously address Florida Turnpike Toll violations involving County vehicles, a responsibility which was transferred to the Fixed Assets Management Office from the Risk Management Department.
- Partnered with the Facilities Department in the development of its Enterprise Application Initiative know as Project Work Flow Management Processing & Documentation.
- Selected a new impact fee consultant for the first time since 1989 and started the 2014 Biennial update of Impact Fees.
- Revised PPM CW-F-025 - Collection of Impact Fees and implemented changes that will provide for improved monitoring of impact fee collections remitted by municipal collecting agents.
- Performed 58 financial reviews and stability analyses for the Department of Economic Sustainability and Purchasing.
- Served approximately 600 Impact Fee Office walk-in customers.
- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA).
- Maintained the County's AAA GO Bond rating despite the tight budget constraints.
- Single Audit Report for the fiscal year ended September 30, 2013 prepared by the Budget Office per section 300 of OMB Circular A-133, found no deficiencies in the Schedule of Expenditures of Federal Awards and State Financial Assistance.

**FY 15 Emerging Issues**

- Meeting with various departments to provide guidance in developing internal standardized contracts.
- Maintaining a tracking system for Records Management, including department/division liaisons for Records Management responsibilities.
- Reviewing documents that change existing contracts/agreements to ensure compliance with contract terms and conditions, and established policies and procedures. Additionally, contract documents must contain changes mandated by the State and Federal Governments.
- Providing guidance to departments for substantive inconsistencies in agenda items.
- Continue the transferring of the Contract Division's hard copy files and documents to the expanded Contract Register.
- SEC Municipal Continuing Disclosure Consortium (MCDC) initiative.
- Active Merco court case involving a refund of school and park impact fees remains unresolved.
- Upgrade/replace the fixed asset inventory system.

**FY 2015 OBJECTIVES**

1. Continue to enhance the County's budget website (internal and external) to be more informative, transparent, and user friendly.
2. Coordinate with the Clerk and Comptroller's Financial Reporting Division to ensure compliance with statements issued by the Governmental Accounting Standards Board (GASB).
3. Receive Truth in Millage (TRIM) Certification as required by Florida Statutes.
4. Begin review and analysis of replacing aging/outdated Budget Reporting and Analysis Support System (BRASS), which was implemented in FY 2004.
5. Continue to conduct performance reviews of operating departments as needed to evaluate contract procedures, to verify compliance with Countywide PPMs, and recommend improvements. Provide training when necessary.
6. Continue to maintain a tracking system for records management, including the development of departmental/division liaisons for records management responsibilities, and provide training.
7. Review bonds, letters of credit, and change documents to contracts ensuring compliance with established policies and procedures.
8. Provide guidance to departments in relation to Board of County Commissioners agenda items.
9. Update private activity monitoring procedures on facilities purchased with tax exempt debt and implement a review schedule.
10. Track and monitor debt metrics stated in Financial Policies.
11. Conduct three municipal impact fee reviews following a rotation schedule to insure compliance with applicable laws and County policy.
12. Continue proactive collection efforts to recover Public Service Taxes, County liens, delinquent debts, and judgments by closely monitoring monthly collection reports.
13. Continue to improve Thrift Store cash handling and customer service utilizing dedicated cashiers; and to expand and improve the online bidding process.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Estimated FY 2014</u></b>	<b><u>Projected FY 2015</u></b>	<b><u>Type</u></b>	<b><u>Obj</u></b>
<b>Budget Division</b>					
Budget Office Staff per \$1 billion of total expenditures	4.35	3.18	3.27	Efficiency	
Department budgets reviewed per analyst	7.17	7.17	7.33	Efficiency	
State Approval of TRIM material	Approved	Approved	Approved	Outcome	3
Receipt of GFOA's Distinguished Budget Presentation Award	Proficient	Proficient	Proficient	Outcome	
<b>Contracts Division</b>					
Records Destruction requests reviewed & processed	122	130	130	Output	7
Total number of agenda item reviewed	1,496	1,200	1,200	Outcome	
Contract related agenda items reviewed requiring corrective action*	143	400	400	Outcome	9
Percentage of contract related items needing correction	9.56%	33.33%	33.33%	Outcome	
Change Orders, Consultant Service Authorizations, Job Order Contracts, Annual Work Orders and Amendments reviewed & processed	1,344	1,300	1,300	Output	8
<b>Financial Management Division</b>					
Overall outstanding debt per capita (policy < \$1,200)	\$693	\$616	\$547	Outcome	11
Non Ad-Valorem Revenue Bond DS coverage	3.62	3.48	3.86	Outcome	11
Impact Fee compliance review of municipalities	4	4	4	Output	12
Dollars collected by external efforts	\$675,876	\$650,000	\$650,000	Outcome	13
Value of redistributed surplus assets	\$99,580	\$100,000	\$100,000	Outcome	14

**Note\*: FY 2013 actual performance measure represents mid year tracking.**



## DEPARTMENT FINANCIAL SUMMARY

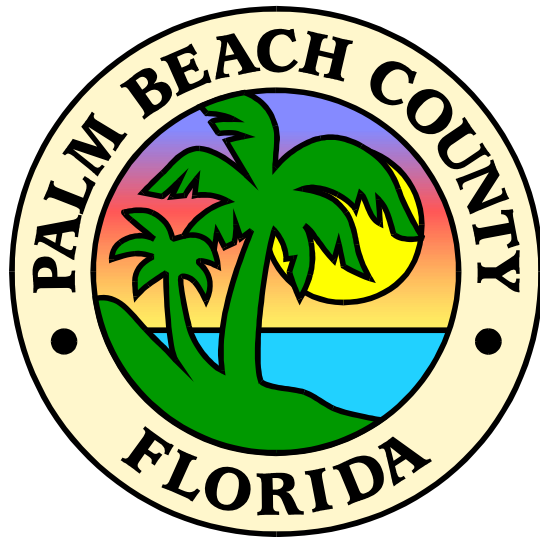
	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Charges for Services	\$ 318,959	\$ 206,457	\$ 227,312	\$ 20,855	10%
Other	261,364	180,000	180,000	-	-
<b>SubTotal</b>	<b>\$ 580,323</b>	<b>\$ 386,457</b>	<b>\$ 407,312</b>	<b>\$ 20,855</b>	<b>5%</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 2,722,688	\$ 2,842,511	\$ 2,985,733	\$ 143,222	5%
Operating Expenses	230,606	340,560	299,289	(41,271)	(12%)
<b>SubTotal</b>	<b>\$ 2,953,294</b>	<b>\$ 3,183,071</b>	<b>\$ 3,285,022</b>	<b>\$ 101,951</b>	<b>3%</b>
<b>Ad Valorem Funding</b>	<b>\$ 2,372,971</b>	<b>\$ 2,796,614</b>	<b>\$ 2,877,710</b>	<b>\$ 81,096</b>	<b>3%</b>
<b>Positions</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>-</b>	<b>-</b>

## SIGNIFICANT CHANGES

**Appropriations**

Personal Services - \$24,784 increase for on-call part-time positions not previously budgeted.

Operating Expenses - (\$35,000) decrease is due to funding for the biennial impact fee study required under Article 13.A.5.F of the Unified Development Code (ULDC). Funding for FY 2016 will be budgeted under General Government expenses.





# **PALM TRAN**

**Shannon R. LaRocque-Baas, P.E.,  
Assistant County Administrator  
Interim Executive Director**

**3201 Electronics Way  
West Palm Beach, Florida 33407  
Phone: 561-841-4200**

**Website Address: <http://www.pbcgov.com/palmtran/>**

---

**DEPARTMENT SUMMARY**

---

**MISSION STATEMENT**

To provide the citizens of Palm Beach County with a safe, convenient, and affordable mode of transportation.

**Palm Tran Connection**

Palm Tran Connection is responsible for Palm Tran's paratransit programs and services for seniors and individuals with disabilities. Several federal and state programs require paratransit services, including Americans with Disabilities Act (ADA) Complementary Paratransit Services; Chapter 427, Florida Statutes which mandates transportation for individuals defined as "Transportation Disadvantaged" (TD); and the Division of Senior Services (DOSS) program established by the Older American's Act. All on-the-street transportation services are provided by private contractors. Palm Tran Connection staff is responsible for all administrative functions of the program, including contract management, eligibility certification, booking reservations, scheduling of service, and customer service monitoring.

**Palm Tran Fixed Route**

The fixed route bus system provides daily scheduled service throughout Palm Beach County. The Fixed Route division has a fleet of 156 buses, operating from facilities in West Palm Beach, Delray Beach, and Belle Glade. At peak times, 130 buses are running servicing 34 fixed routes.

**FY 14 Highlights & Accomplishments**

- CONNECTION took the following actions to enhance service: 1) Negotiated termination of existing sole paratransit contract (effective January 2015); 2) Contracted with three new providers for paratransit service (effective February 2015); 3) Reduced hold time for incoming calls; 4) Increased safety of employees and visitors by relocating to a County-owned facility.
- Fixed Route and CONNECTION performed 25 bus pass agency audits.
- Reinstated Fixed Route service to Palm Beach Outlet Mall with new hub for three routes and park and ride.
- Fixed Route took delivery of nine buses, eight for replacement and one for expansion.
- Established outlet for Fixed Route bus pass sales at the Intermodal Transit Center in West Palm Beach.
- Extended service on Route 73 to include the newly constructed Bethesda hospital.
- Obtained Job Access and Reverse Commute (JARC) grant funding to extend service hours on six routes due to overcrowding issues.

**FY 15 Emerging Issues**

- CONNECTION will transition to a multi-vendor paratransit delivery model with three new vendors and ownership of paratransit vehicles.
- Implement expansion of service on Routes 1 and 3 to increase on-time performance, these routes account for 24% of daily ridership.
- Development of adjacent land to accommodate future expansion.
- Implementation of pilot project for Fixed Route Regional Fare Interoperability whereby passengers will be able to transfer from other modes of transportation in Broward and Dade Counties.
- Enhance efficiency of operations by maximizing available technology of current transit operating applications.

**FY 2015 OBJECTIVES**

1. Improve Fixed Route service quality by attaining on-time performance of 82%.
2. Improve Paratransit service quality by maintaining on-time performance of 92%.
3. Reduce the number of average daily road calls by 2%.
4. Maintain the number of valid ADA complaints at one per month in light of the increase in ADA ridership with ADA patrons riding for free.
5. Attain Paratransit service efficiency of 1.53 riders per service hour.
6. Improve Paratransit service and substantially reduce the number of rider complaints.
7. Improve the quality of customer information by increasing the use of real-time data by 15% by utilizing Infopoint and Palm Tran's website.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	<b><u>Actual</u></b>	<b><u>Estimated</u></b>	<b><u>Projected</u></b>	<b><u>Type</u></b>	<b><u>Obj</u></b>
	<b><u>FY 2013</u></b>	<b><u>FY 2014</u></b>	<b><u>FY 2015</u></b>		
<b><u>Administrative Services</u></b>					
Number of visits on Infopoint and Palmtran.org	N/A	662,399	761,759	Demand	7
<b><u>CONNECTION</u></b>					
Riders per service hour	1.61	1.45	1.53	Efficiency	5
Monthly average on-time performance	93%	92%	92%	Efficiency	2
Complaints per 10,000 completed trips	N/A	N/A	3.0	Outcome	6
<b><u>Fixed Route</u></b>					
Monthly average on-time performance	N/A	80%	82%	Efficiency	1
Daily average maintenance road calls	4.7	5.8	5.7	Efficiency	3
Monthly number of valid ADA complaints	.75	.60	1	Outcome	4

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Charges for Services	\$ 12,097,132	\$ 15,077,289	\$ 14,697,723	\$ (379,566)	(3%)
Grants	20,917,862	47,727,672	42,239,593	(5,488,079)	(11%)
Licenses & Permits	35,160	36,612	36,000	(612)	(2%)
Other	1,482,177	401,139	473,542	72,403	18%
Interfund Transfers	43,750	48,125	-	(48,125)	(100%)
Fund Balance	(1,802,908)	698,273	29,484	(668,789)	(96%)
<b>SubTotal</b>	<b>\$ 32,773,173</b>	<b>\$ 63,989,110</b>	<b>\$ 57,476,342</b>	<b>\$ (6,512,768)</b>	<b>(10%)</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 41,781,271	\$ 41,660,158	\$ 44,644,726	\$ 2,984,568	7%
Operating Expenses	36,231,356	45,497,564	46,353,815	856,251	2%
Capital Outlay	9,435,250	26,971,759	22,015,132	(4,956,627)	(18%)
Grants and Aids	146,541	22,006	22,006	-	-
Transfers	63,426	63,426	65,541	2,115	3%
Reserves	-	367,156	-	(367,156)	(100%)
<b>SubTotal</b>	<b>\$ 87,657,844</b>	<b>\$ 114,582,069</b>	<b>\$ 113,101,220</b>	<b>\$ (1,480,849)</b>	<b>(1%)</b>
<b><u>Ad Valorem/Equivalent Funding</u></b>					
Ad Valorem	17,214,296	19,942,159	25,037,728	5,095,569	26%
Gas Taxes	31,955,808	30,650,800	30,587,150	(63,650)	-
<b>Positions</b>	<b>558</b>	<b>579</b>	<b>609</b>	<b>30</b>	<b>5%</b>

SIGNIFICANT CHANGES

**Non Ad-Valorem Revenues**

Charges for Services - (\$343,790) decrease is due to a projected decrease in Palm Tran CONNECTION fare revenues.

Grants - (\$4,742,205) decrease is the net effect of the spending down of prior year Federal Transit Administration (FTA) 5307 grants, offset by the current year 5307 grant award. This change caused the related decrease in Capital Outlay expenses. (\$631,634) decrease from the spending down of the Belle Glade increased service grant.

Interfund Transfers - (\$48,125) decrease is due to a discontinued program with the Metropolitan Planning Organization.

Fund Balance - (\$668,789) decrease is due to the correction of prior year fund balances and reserve amounts.

**Appropriations**

Personal Services - \$1,243,454 increase due to the positions added during the budget process.

Positions 30 - increased services for Palm Tran CONNECTION, service expansion, and other additional positions  
**CONNECTION 21:** Service Supervisor, 3 Dispatch Supervisors, 4 Dispatcher Assistants, and 13 Dispatchers.  
**Service Expansion 6:** 4 Bus Operators, 1 Mechanic, and 1 Utility Worker. **Other 3:** Functional Assessment Clerk, Reservation Specialist, Supervisor. **Mid Year 0:** addition of Deputy Director Fixed Route Operations and Director Administrative Services, and deletion of vacant Desktop Administrator and HR Specialist I

Note: Not included in the above financial statement is the debt service issued to pay for the CONNECTION vehicles to be purchased under the new service model. The amount of principal and interest that will be expended in FY 2015 is \$3.8M.





# **PARKS AND RECREATION**

**Eric Call, Director**

**2700 6<sup>th</sup> Avenue South  
Lake Worth, Florida 33461  
Phone: 561-966-6600**

**Website Address: <http://www.pbcgov.com/parks/>**

---

**DEPARTMENT SUMMARY**

---

**MISSION STATEMENT**

To create opportunities for healthy, happy living.

**Department Overview**

The Parks and Recreation Department serves residents countywide through 104 regional, district, community, beach, and neighborhood parks encompassing 8,569 acres. Services include public safety, grounds 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, General Fund, and Bonds.

**Aquatics Division**

Provides quality water related recreation opportunities for people of all ages and abilities. Primary services include managing, programming and coordinating the use of County aquatic facilities and beaches; providing a variety of aquatic programs, activities and events; prevention, rescue and emergency medical care at County beaches, pools and waterparks; and providing water safety education for schools, groups and individuals.

**Parks Maintenance Division**

Maintains safe, clean, functional, and attractive parks, structures, and natural areas which meet the passive and active recreational needs of the visiting public. Primary services include providing daily grounds maintenance for all park properties, which includes mowing, edging, repairing, renovating, restoring, fertilizing, inspecting, and cleaning restrooms and picnic pavilions.

**Recreation Services Division**

Creates community through people, parks, and recreation programs, inspiring healthy, happy living. Primary services include facility operation and recreation programming of the Daggerwing Nature Center, Green Cay Nature Center, Okeehelie Nature Center, Club Managers Association of America Therapeutic Recreation Complex (Special Olympics, VSA, Community Programs), Loxahatchee River Battlefield Park, Riverbend Park, Westgate Recreation Center, West Boynton Recreation Center, and West Jupiter Recreation Center as well as the Countywide Athletics Section, and Summer Camp Program.

**Special Facilities Division**

Provides customer focused leisure and cultural opportunities that deliver excellent services, quality experiences, and value to residents and visitors of all ages and abilities with the support of contractual and non-profit partners. Services include managing, maintaining, programming, and coordinating Okeehelie, Southwinds, Park Ridge, and Osprey Point Golf Courses and John Prince Golf Learning Center, which provide self sustaining and affordable golf opportunities; Jim Brandon Equestrian Center which provides leisure and competitive equine experiences; South County Civic Center, which provides meeting space for community and social groups along with special events; the Morikami Museum and Japanese Gardens which provides unique cultural experiences through Japanese inspired facilities, gardens, exhibits, educational programs and seasonal festivals; three Amphitheaters and a Special Events Section, which provide opportunities for cultural, fundraising, sporting activities and events.

**FY 14 Highlights & Accomplishments**

- Partnered with a group of volunteers from the United Way and the Emerging Leaders Society to install a new “Born Learning Trail” at Westgate Park and Recreation Center. It's designed to boost children's language and literacy skills and encourage families to be active.
- Park Rangers received 2,000 calls for service at 104 park locations throughout the County. Additionally, Park Rangers provided education and interpretation to over 120,000 park patrons.
- Created a new partnership with the Palm Beach County Sheriff's Office Police Athletic League to offer free swimming lessons for underprivileged children in the Pioneer Park and Santaluces neighborhoods.
- Constructed four permanent lifeguard towers at Jupiter Beach and Carlin Parks to withstand tropical force weather conditions.
- Amphitheaters increased its number of concerts and events by 20% while maintaining costs through securing additional sponsorships.
- In cooperation with the non-profit support group, Morikami, Inc., the Department's recommended Conceptual Master Plan for Morikami Park was approved by the Board of County Commissioners. This will serve as a guide for future enhancements to the Morikami Park and Museum.
- Summer Camp partnered with the Palm Beach County Library Department to implement the Summer Reading Program. Books were provided by the Library, and Summer Camps incorporated daily reading time and scheduled special guests for story times.
- The Department's Business Development Section has kicked off a revamped memorial program which includes tree, bench, and brick memorials. In FY 2014 seven concrete benches were purchased and installed at various County parks. The fees for the memorials help offset costs to otherwise purchase and install a new park bench.
- Special Olympics of Palm Beach County had 92 swimmers compete in the County Games at Aqua Crest Pool. Aquatics staff implemented two successful changes to the event, improving the competition experience for athletes and coaches. In addition, athletes competed in a surfing competition in Cocoa Beach, FL where over 16 FL counties participated. Local participation in this event increased by 275%.

**FY 15 Emerging Issues**

- The need for a perpetual funding source to address the issue of aging facilities requiring repair, replacement, and renovation due to capital funding not approved in previously lean budget years.
- Continue to play a vital role in the economic sustainability of the County through destination tourism, sporting and cultural events, increased property values, criminal activity avoidance, and affordable opportunities for recreation.
- Lack of funding for swimming lessons for low income and at risk communities. This issue is critical in reducing the number of drowning and near-drowning incidents in the County.
- Identify the best services to address emerging recreation trends and the changing recreation demands of the community.
- Continued growth in rounds of golf and revenue may be impacted by National trends of reduced participation in golf. Golf operations must continue to focus even greater efforts on growing the base of players, marketing to latent golfers, and high levels of customer relationship management to minimize the impact these National trends may have on County golf operations.
- Increase in the demand for services at park locations for athletic field tournaments and special events continue to exceed carrying capacity of the park system. There is an ongoing challenge of balancing the needs of the public/sports providers with the existing space available.



**FY 2015 OBJECTIVES**

1. Maintain park properties in accordance with the Palm Beach County Parks and Recreation Quality Standards.
2. Maintain 84 miles of park trails in a safe and usable condition at rate of 80% or higher.
3. Promote drowning prevention by partnering with the Drowning Prevention Coalition of Palm Beach County, and local schools to provide swimming lessons and water safety presentations.
4. Provide safe aquatic environments through well-trained staff that meet or exceed the requirements of the United States Lifesaving Association (USLA) (beaches) and American Red Cross (pools and waterparks).
5. Increase the number of hours contributed by volunteer partner organizations and direct volunteerism to deliver services.
6. Provide and facilitate recreation programming at 28 recreation areas throughout the County with participation at 50% capacity or greater.
7. Promote Parks and Recreation to County residents and visitors. Have 92% of participants indicate they will return to use the services again.
8. Provide self-sustaining affordable County golf facilities that meet residents' and visitors' needs by managing operating costs, without sacrificing quality.
9. Evaluate all operations and institute changes that provide for greater efficiencies and promote future sustainability.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Estimated FY 2014</u></b>	<b><u>Projected FY 2015</u></b>	<b><u>Type</u></b>	<b><u>Obj</u></b>
Number of developed park acres	5,724	5,755	5,783	Output	1
Percentage of trails maintained at quality standard	87%	85%	80%	Output	2
Number of students participating in swim lessons and/or water safety presentations	5,991	6,300	6,500	Output	3
Percentage of staff that meets or exceeds USLA & American Red Cross requirements	100%	98%	98%	Output	4
Percentage of Recreation Services Division customers rating participation as important and will return	98%	90%	92%	Outcome	7
Operating costs per round of golf as a percentage of revenues per round of golf	83%	84%	85%	Cost	8
Number of efficiency audits	16	15	14	Efficiency	9
Percentage of Recreation Division programs at 50% capacity or greater	85%	70%	75%	Demand	6
Number of volunteer hours	155,915	160,000	165,000	Output	5
Number of Recreation Division Programs	732	740	745	Output	6

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b>Non Ad-Valorem Revenues</b>					
<b>Charges for Services</b>	\$ 15,717,249	\$ 16,217,536	\$ 16,367,027	\$ 149,491	1%
<b>Grants</b>	-	114,953	-	(114,953)	(100%)
<b>Other</b>	884,482	(250,450)	(186,518)	63,932	26%
<b>Fund Balance</b>	1,059,813	1,493,310	1,420,932	(72,378)	(5%)
<b>SubTotal</b>	\$ 17,661,544	\$ 17,575,349	\$ 17,601,441	\$ 26,092	-
<b>Appropriations</b>					
<b>Personal Services</b>	\$ 35,546,623	\$ 38,397,579	\$ 40,105,690	\$ 1,708,111	4%
<b>Operating Expenses</b>	21,342,003	22,963,240	23,670,738	707,498	3%
<b>Capital Outlay</b>	970,726	1,235,060	1,524,221	289,161	23%
<b>Debt Service</b>	142,436	230,420	233,265	2,845	1%
<b>Transfers</b>	711,708	711,331	-	(711,331)	(100%)
<b>Reserves</b>	-	509,934	919,108	409,174	80%
<b>SubTotal</b>	\$ 58,713,496	\$ 64,047,564	\$ 66,453,022	\$ 2,405,458	4%
<b>Ad Valorem Funding</b>	\$ 42,754,454	\$ 46,472,215	\$ 48,851,581	\$ 2,379,366	5%
<b>Positions</b>	<b>548</b>	<b>559</b>	<b>571</b>	<b>12</b>	<b>2%</b>

SIGNIFICANT CHANGES

Appropriations

Positions - 12

**Budget Process 12** - increased services

**Special Facilities 5** - to provide increased services across golf course operations.

**Recreation 1** - increased recreation services.

**Maintenance 4** - improve staffing levels across various parks to adequately meet the maintenance needs of the parks facilities.

**Aquatics 1** - to increase awareness of existing programs, create and develop new programs to assist in increasing revenues.

**Administration 1** - increased administrative services.

Personal Services - \$498,970 increase due to the addition of one Secretary, Park Supervisor, Recreational Facility Manager, Procurement Specialist, Recreational Program Supervisor, Special Projects Coordinator I, three Lead Clerks, Recreational Specialist I, and two Maintenance Worker II positions.

Transfers - (\$711,331) decrease in funding for 6.525M Public Improvement Ref Bond Series 2003 ended in FY 2014.

Reserves - \$409,174 increase to address projects that were delayed in previous years.



# **PLANNING, ZONING, AND BUILDING**

**Rebecca D. Caldwell, Executive Director**

**2300 North Jog Road  
West Palm Beach, Florida 33411  
Phone: 561-233-5000**

**Website Address: <http://www.pbcgov.com/pzb/>**

---

**DEPARTMENT SUMMARY**

---

**MISSION STATEMENT**

To maintain a quality community through comprehensive planning and growth management. This includes the implementation of zoning regulations to benefit and protect citizens and application of performance and aesthetic standards to new developments and redevelopments. Additionally, the department ensures the provision of building inspections to protect the community, promotes code compliance and certification of contractors to protect citizens by assuring a knowledgeable, qualified workforce, and enhances and promotes intergovernmental relationships.

**Administration**

The Administration Division provides the infrastructure for Planning, Zoning and Building (PZB). Responsibilities include personnel, budget, policy and procedures, facilities management, and records management for the Department. Administration's Accounting Section collects all fees charged by the Department and ensures proper accounting. The Records Section maintains the Building Division's construction plans for use by internal and external customers.

**Building**

The Building Division provides a high level of service to the County's citizens through effective and efficient administration and fair expert enforcement of Building Codes. This is accomplished primarily by applying State mandated technical codes, including structural, electrical, gas, plumbing, and mechanical heating and cooling systems in the review of proposed construction documents, and through prompt, complete inspections of structures and systems throughout the construction process. Continued quality construction is ensured by providing leadership in code changes, product approvals, and staff training on a local, state, and national level, and by influencing the base building codes.

**Code Enforcement**

Code Enforcement is responsible for enforcing property maintenance and zoning-related codes and ordinances applicable in the unincorporated areas of Palm Beach County. Primary services include responding to complaints by citizens and the Board of County Commissioners (BCC), conducting Code Enforcement hearings to promote compliance with applicable codes and ordinances, and conducting inspections of commercial development approvals to ensure compliance with BCC conditions of approval.

**Contractors Certification**

Contractors Certification implements and enforces Laws of Florida, Chapter 67-1876 and Florida Statutes, Chapter 489, that regulates the construction industry within Palm Beach County and municipalities. Primary services include licensing of contractors through an examination and evaluation process, field investigation of alleged violations of construction licensing regulations, assisting the Construction Industry Licensing Board (CILB), and recovering fraudulently obtained funds, for citizens, through investigation, administration, and prosecution processes.

**Planning**

The Planning Division's responsibility is to attain a quality community through comprehensive planning that responds to the changing needs and values of the community, in both the natural and built environments, and creates opportunities to realize the community's desired vision of the future. Primary services include implementing and updating, as necessary, the Comprehensive Plan including the Future Land Use Atlas. This is accomplished by conducting studies related to the use of land, the provision of infrastructure and services, the protection of natural resources, and economic development.

**Zoning**

The Zoning division ensures the most appropriate use of land and protects the safety, health, and welfare of the general public by regulating orderly growth and development within the unincorporated areas of Palm Beach County. The division reviews applications for compliance with zoning principles and land development regulations and coordinates with sixteen County and State agencies through the development review process. Recommendations are also provided for all types of land development applications to the Zoning Commission and to the BCC, and performs administrative amendments for development permits.

**FY 14 Highlights & Accomplishments**

- Continued implementation of the Countywide Contractor Enrollment Program. Currently, four (4) municipalities have joined the program through Interlocal Agreements.
- Worked with the Construction Industry Licensing Board (CILB) Task Force to update and define standards/scopes and to clarify the CILB Rules and Regulations pertaining to licensing qualifications and day to day measures.
- Participated in the Housing and Urban Development (HUD) Community Challenge Planning Grant which will produce a Master Plan for the Glades Region. The Master Plan is being developed by identifying and integrating the inventory of existing plans, economic opportunities, and community assets. The Planning Division has been working with other County departments and external agencies on this project for over two years.
- Initiated and secured adoption of Unified Land Development Code amendments. The revised regulations included, but are not limited to: landscaping, agricultural enclave overlay, and Glades area overlay.
- Implemented modifications to the Zoning module of ePZB automated system to facilitate application approval and monitoring processes. The Conditions of Approval screens are now accessible to all ePZB department review agencies and allows them to carry forward prior conditions on new applications or update status thereby enhancing the County's ability to review and monitor conditions of approval on development orders.
- Implemented the Unified Land Development Code (ULDC) Reasonable Accommodation review and approval process pursuant to the Fair Housing Act provisions.
- The Building Division has been working in coordination with Emergency Management, the County Water Resource Manager, and the County's Geographic Information Systems (GIS) Division for over a year on the preliminary Flood Insurance Rate Map (FIRM) update process. As a result of the County's inter-agency joint effort, revised preliminary maps were produced by Federal Emergency Management Agency (FEMA). During the outreach events both FEMA staff and County staff utilized the County GIS system to identify proposed flood zones on specific parcels and to provide information to property owners regarding the impact to their properties.
- Coordination with the Department of Emergency Management, Building Division activities maintained an Insurance Services Office (ISO) rating of Class 5 on the Community Rating Schedule (CRS) three year audit, placing the County among the highest rated communities in the State of Florida and ensuring property owners in the County can continue to receive a discount up to 25% on flood insurance policies.
- Code Enforcement initiated over twenty (20) nuisance abatement cases using the funds collected through the Mortgage Foreclosure Registration Ordinance. These abatements include securing abandoned pools and maintaining overgrown vacant properties. The costs are recovered through non ad-valorem tax assessments.
- Building Division utilized proceeds from the Mortgage Foreclosure Registration Ordinance to abate seventeen (17) unsafe structures and secured six (6) pools or other unprotected hazards and nuisance properties in Palm Beach County. Costs are later recovered through liens or non ad-valorem tax assessments.

**FY 15 Emerging Issues**

- Continue to push for the Construction Industry Licensing Board (CILB) to allow fingerprinting for application background checks to be consistent with the state's application process.
- FEMA National Flood Insurance Program (NFIP) FIRM Update - Although revised preliminary maps were issued by FEMA in August of 2014, over 62,000 parcels are being placed into one or more Special Flood Hazard Areas (SFHAs) for the first time. The Building Division will continue to work with the County Water Resource Manager and members of the community to pursue appropriate appeals in order to ensure the proposed maps accurately reflect the actual risks involved with flooding in our area prior to being finalized.
- Zoning staff who initiated updates to the Unified Land Development Code will continue presenting updates to the Board of County Commissioners (BCC), industry & interested parties.
- Planning Division will be involved in implementing the Southeast Florida Regional Climate Change Compact with appropriate changes to the Comprehensive Plan. This will include continued coordination with County Administration, County Departments, and other local governments and agencies.



**FY 2015 OBJECTIVES**

1. Continue to provide the highest level of customer service to our constituents by cross training staff, consolidating functions, and implementing process improvements for efficiency and effectiveness.
2. Maintain permit processing times within statutory requirements and existing levels of service while expecting increases in permit activity.
3. Increase initiatives for green development using expedited approval processes in targeted development areas.
4. Continue to increase compliance through enhanced notification, interagency cooperation, public presence, and voluntary cooperation.
5. Successfully launch the Countywide Contractor Enrollment Program and encourage qualified unlicensed practitioners to apply for a license through the civil citation process.
6. Improve the Comprehensive Plan review process by increasing the coordination between the Plan and the Unified Land Development Code (ULDC) in the review processes.
7. Continue to formulate and implement the Use Regulations Project of the ULDC to eliminate redundancies, recognize new industry trends, streamline the application process, and ensure consistency with the Comprehensive Plan.
8. Ensure all zoning applications are processed efficiently by addressing issues raised by industry, reviewing the ULDC requirements, and establishing consistency and communication amongst staff.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	<u>Actual</u> <u>FY 2013</u>	<u>Estimated</u> <u>FY 2014</u>	<u>Projected</u> <u>FY 2015</u>	<u>Type</u>	<u>Obj</u>
<b>Building</b>					
Total number of permits issued	58,935	60,717	63,753	Output	2
Number of construction plans reviewed	30,929	35,080	38,588	Output	
Number of inspections per day per person (p/d)	15.5	16.3	17.4	Output	
Number of new construction permits issued	1,555	1,672	1,900	Demand	2
<b>Code Enforcement</b>					
Number of customer initiated complaints	5,114	6,000	6,500	Output	4
Number of violation notices issued	2,115	3,000	3,300	Output	4
Number of cases referred to the Code Enforcement Special Magistrate	569	800	1,100	Output	
<b>Contractor Certification</b>					
Number of Contractor Industry Licensing Board applications processed	183	215	235	Output	5
Total contractors enrolled/licensed	N/A	11,000	12,500	Demand	5
Annual case load per investigator	210	250	300	Efficiency	
<b>Planning</b>					
Number of public inquiries (walk-ins, phone calls, or appointments)	1,493	1,850	2,200	Demand	
Number of public inquiries (walk-ins, phone calls, or appointments) to address monitoring specific issues	600	630	750	Demand	
Number of Development Review Officer plans reviewed	114	95	104	Output	7
Number of proposed annexations reviewed	23	27	30	Output	6
<b>PZB Administration</b>					
Number of customer record requests processed	12,906	12,000	12,000	Output	1
Number of public record requests processed	106	130	100	Output	1
PZB main (web) requests/responses	2,412	2,100	2,300	Demand	1
<b>Zoning</b>					
Community Development/Arch Review/Landscape Permit Application processed	5,839	5,880	6,436	Output	8
Administrative Review/Public Information Applications processed	9,085	9,500	10,159	Output	8
ULDC Amendments processed	96	150	200	Output	8



DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Charges for Services	\$ 2,971,323	\$ 2,413,967	\$ 3,322,550	\$ 908,583	38%
Fines & Forfeitures	686,377	505,000	765,000	260,000	51%
Grants	-	34,879	-	(34,879)	(100%)
Licenses & Permits	15,646,708	11,352,800	16,252,500	4,899,700	43%
Other	1,214,363	326,414	129,714	(196,700)	(60%)
Interfund Transfers	228,703	95,962	25,000	(70,962)	(74%)
Fund Balance	9,650,544	11,474,516	22,349,347	10,874,831	95%
<b>SubTotal</b>	<b>\$ 30,398,018</b>	<b>\$ 26,203,538</b>	<b>\$ 42,844,111</b>	<b>\$ 16,640,573</b>	<b>64%</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 18,118,847	\$ 18,999,979	\$ 20,350,165	\$ 1,350,186	7%
Operating Expenses	3,190,001	4,069,595	4,499,895	430,300	11%
Capital Outlay	25,905	80,000	140,000	60,000	75%
Transfers	-	27,246	26,124	(1,122)	(4%)
Reserves	-	11,710,811	26,019,007	14,308,196	122%
<b>SubTotal</b>	<b>\$ 21,334,753</b>	<b>\$ 34,887,631</b>	<b>\$ 51,035,191</b>	<b>\$ 16,147,560</b>	<b>46%</b>
<b>Ad Valorem Funding</b>	<b>\$ 7,554,613</b>	<b>\$ 8,684,093</b>	<b>\$ 8,191,080</b>	<b>\$ (493,013)</b>	<b>(6%)</b>
<b>Positions</b>	<b>242</b>	<b>243</b>	<b>260</b>	<b>17</b>	<b>7%</b>

SIGNIFICANT CHANGES

**Non Ad-Valorem Revenues**

Charges for Services - Increased to reflect historical trends of actual revenue.

Fines and Forfeitures - Increased to reflect historical trends of actual revenue.

Grants - (\$34,879) decrease due to one time Federal Emergency Management Agency (FEMA) and State Disaster Reimbursement for Tropical Storm Isaac in FY 2014.

Licenses and Permits - \$4,899,700 increase primarily due to anticipated increase in building permits of \$4,750,000 and Contractors licenses, \$150,000.

Other - (\$196,700) decrease due to loss of interest revenues (\$361,700) offset by anticipated increases in mortgage foreclosure registration fees of \$100,000 and other miscellaneous revenues, \$65,000.

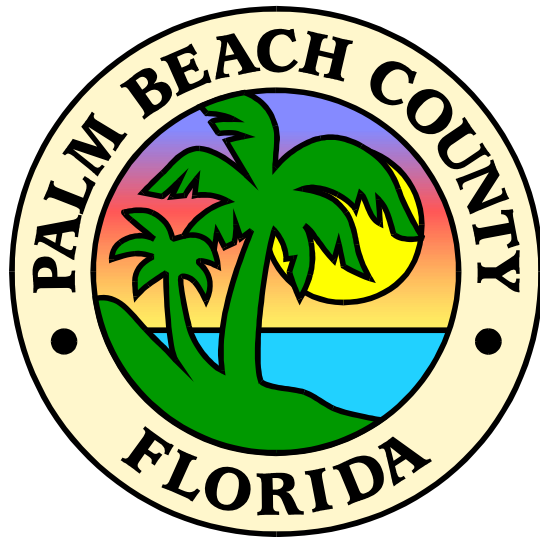
Fund Balance - Increase primarily due to higher than expected revenues in FY 2013 and FY 2014 resulting in an increase in reserves.

**Appropriations**

Positions 17 - **Budget Process 17:** To improve services and alignment of work responsibilities.

**Planning 1:** 1 Planner Tech, **Zoning 3:** 1 Senior Site Planner and 2 Site Planner II, **Building 13:** 2 Clerical Specialists, 3 Permit Tech II, 4 Construction Plan Examiner II and 4 Building Construction Inspector II

Personal Services - Increase primarily due to \$968,686 increase for 17 positions.





# **PUBLIC AFFAIRS**

**Lisa De La Rionda, Director**

**301 North Olive Avenue, Suite 1102**

**West Palm Beach, Florida 33401**

**Phone: 561-355-2754**

**Website Address: <http://www.pbcgov.com/publicaffairs/>**

---

**DEPARTMENT SUMMARY**

---

**MISSION STATEMENT**

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

**Administration/Media and Public Information**

Coordinates Emergency Management training for the department and handles all press conferences and the media at the Emergency Operations Center (EOC) during activation. Additionally, this division plans, coordinates, and organizes Board of County Commissioners (BCC) joint meetings, retreats, press conferences, ribbon cuttings, and other high profile meetings. Media and Public Information handles lobbyist registration and monitors and tracks the production of Countywide policies and procedures. Administration also promotes Palm Beach County information pursuant to current subject matter which annually includes Palm Beach County Day and the South Florida Fair.

**Digital Marketing and Communications (DM&C)**

Develops and distributes information on County programs, achievements, and matters of concern to the public. DM&C solicits and responds to public opinion and questions regarding County government operations and conveys information to the Board of County Commissioners and County Administration. The division designs and manages Palm Beach County's website content; assists County departments and divisions with writing, editing, and distribution of their printed publications and press releases; produces proclamations for the BCC; publishes the Count-e-Line, an online employee newsletter; publishes the Count-e-News, an email newsletter for the public, and coordinates responses to email inquiries from the public. The division also provides administrative support to the Board of County Commissioners and Administration offices including the Golden Palm Awards and Breakfast with Bob programs. The Information Technology (IT) unit also provides technical training and support to County agencies and maintains and enforces County web design standards and Social Media.

**Education and Government TV**

Provides County government information and educational programming to all cable subscribers in Palm Beach County. Channel 20's primary services include broadcasting County government meetings, government informational programs, BCC priorities, and critical public safety information. Channel 20 supports the Public Safety Department by disseminating emergency preparedness, survival and disaster recovery information and maintaining a storm ready live broadcast studio at the County's EOC, as well as, live broadcast facilities at the downtown Governmental Center and the Vista Center. The Channel 20 Division also provides video production services to County departments, agencies, and Board sponsored organizations to facilitate the education of residents about available County services, along with important programs and activities. Channel 20 broadcasts a Community Bulletin Board, which provides graphical announcements of job opportunities, bid opportunities with PBC Purchasing for local businesses, road construction projects, along with County transit information and general government announcements. The division is also responsible for providing a video record/documentation of BCC meetings for public records requests and online viewing by staff and the public.

**Graphics**

Provides and coordinates quality printing and publication services in a timely and cost effective manner to BCC departments, divisions, offices, and other taxing agencies. Primary services include high speed copying (color/black & white) with bindery options; graphic design and pre-production consultation; single color and multi-color printing; large format inkjet poster and banner printing; post-production/binding including folding, padding, cutting, stapling, scoring and bulk mailing. Acts as a Resource Manager for in-house and outsource printing and copying for all County departments.

**FY 14 Highlights & Accomplishments**

- Public Affairs assisted and coordinated 22 events for the Board of County Commissioners and County departments.
- Coordinated the County's presence at the South Florida Fair 2014. There were over 500,000 attendees that were exposed to 13 County departments and 1 Constitutional office. In addition over 6,000 Palm Beach County Guide to Services were distributed.
- Public Affairs participated in six emergency management exercises and several hours of training and partnered with the Division of Emergency Management to redesign and enhance the spaces/technology used to provide vital emergency information to the public.
- Public Affairs processed 128 proclamations and certificates for the BCC as well as wrote, edited or distributed 147 press releases which generated hundreds of newspaper articles and stories in print, online, and television.
- Enhanced the "Stay Connected" program by adding printed place cards for the publication racks and added 11 more County social media sites to the list of participating departments and partners; bringing the total to 93 sites.
- Information Systems Services (ISS) joined Public Affairs on the project of adapting Channel 20 On Demand and the live feed videos to HTML5/MP4 infrastructure to reach the increasing number of tablet and smart phone users.
- Produced Commission on Ethics training DVD series, which is required viewing for all Commission on Ethics members.
- Launched new broadcast program series titled "Adopt A Friend" in support of Public Safety Department's Animal Care and Control Division "Countdown to Zero" pet adoption campaign.
- Channel 20 began transition to all digital field cameras acquisition for programs, public service announcements, and news productions, reducing the reliance on and the costs associated with videotape media.
- Produced and began airing a new series of promotional public service announcements titled "PBC TV: It's Your Channel" to raise awareness of County Programs and services.
- Replaced 16 year old booklet binder with new equipment with greater capacity and speed which will allow more work to be completed in-house rather than outsourcing it.
- Installed high volume network printer/copies at Graphics to print short run high quality color digital documents.
- Expanded use of Every Door Direct mail service at the Post Office to target print communications to specific neighborhoods for Public Affairs, Public Safety, Palm Tran, and Engineering departments.

**FY 15 Emerging Issues**

- With Public Affairs becoming more involved as the main public information provider for Emergency Management, staff will need to train more to keep up with federal guidelines. Public Affairs staff will need to spend an average of 20 and 40 hours on training and exercises in order to maintain a working knowledge of 11 hazards that could affect Palm Beach County.
- As broadcast technology and production techniques advance, Channel 20 will take advantage of the most cost-effective avenues for staff training to remain current with the industry's best practices.
- As Channel 20 makes use of more rewritable digital cards to record production media, a robust media archiving system and media retrieval solution will need to be deployed.
- Channel 20 staff will need to develop a collaboration strategy with ISS staff to transition the Election Results Broadcast graphics and Community Bulletin Board platform and applications from legacy equipment to available current technology systems.
- Consolidate all printing, copying and binding operations at Jog Road facility by closing Governmental Center Copy Center to result in greater efficiency and faster service.
- Continue the coordinated effort with ISS and other departments in the website redesign and categorization of web content

**FY 2015 OBJECTIVES**

1. Increase the number of outreach events and continue to promote the distribution of publications.
2. Integrate new technologies in addition to promoting traditional communications with state officials during an emergency and work with Emergency Management to promote and develop the "Know Your Zone" campaign.
3. Continue to modify the Lobbyist Registration system to achieve a goal of 80% online registration, therefore eliminating the need for paper registration forms and paper usage.
4. Work with County departments to update and modify all Countywide Policies and Procedures Memorandas (PPM).
5. Continue to open additional social media channels in collaboration with other County agencies to continually reach the public.
6. Proceed with the evaluation of automated web content management system for Internet.
7. Increase the number of digital subscribers on Facebook, County E-News, and Twitter.
8. Continue with improving website responsive design for mobile devices.
9. Work within existing network infrastructure and utilize opportunities to connect and provide Channel 20 programming to subscribers on new video service providers such as Hotwire Communications.
10. Complete the transition to all digital/file based meeting recording, program production and archiving systems.
11. Maintain a service level of 100% for responding to public records requests in a timely manner and to the requestor's satisfaction.
12. Continue to focus on expanding department on-line catalog to include ordering for copying and printing of documents.
13. Continue to review Graphics production processes to identify opportunities for "Green Practices." Implement "chain-of-custody" certification for sustainable paper utilization. Reduce use of non-sustainable paper.
14. Continue to enhance bulk mail processes to include variable data printing for targeted marketing/messages qualifying for automated mailing rates. Increase use of Every Door Direct Mail service.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	<b><u>Actual</u></b>	<b><u>Estimated</u></b>	<b><u>Projected</u></b>	<b><u>Type</u></b>	<b><u>Obj</u></b>
<b><u>Administration/Media and Public Information</u></b>	<b><u>FY 2013</u></b>	<b><u>FY 2014</u></b>	<b><u>FY 2015</u></b>		
Special events/projects coordinated	25	23	28	Output	1
Number of Emergency Management exercises	7	5	5	Output	2
Online lobbyist registration versus paper	85%	78%	80%	Outcome	3
Number of telephone calls from residents	36,419	25,000	28,000	Demand	
<b><u>Digital Marketing and Communications</u></b>					
Number of County agencies utilizing social media	21	22	23	Demand	5
Number of visits to intranet homepage per month	29,806	25,000	50,000	Demand	
Number of Digital Subscribers per month	N/A	12,000	15,000	Demand	7
Number of visits to Internet homepage per month	516,881	500,000	800,000	Demand	
<b><u>Education and Government TV</u></b>					
Internal customer service performance rating (scale of 1-10)	10	10	10	Outcome	
Number of productions with PBC departments and agencies	276	250	270	Output	9
Number of public records request	447	370	400	Demand	11
Percentage of public records requests responded to satisfactorily	100%	100%	100%	Outcome	11
<b><u>Graphics Division</u></b>					
Number of work orders processed	2,163	2,200	2,300	Output	12
Percentage quality satisfaction from customer survey	99%	100%	100%	Outcome	
Percentage timely delivery from customer survey	99%	100%	100%	Outcome	

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Charges for Services	\$ 479,727	\$ 480,000	\$ 471,500	\$ (8,500)	(2%)
Other	(4,366)	13,300	1,000	(12,300)	(92%)
Fund Balance	1,436,076	1,289,076	1,016,706	(272,370)	(21%)
<b>SubTotal</b>	<b>\$ 1,911,437</b>	<b>\$ 1,782,376</b>	<b>\$ 1,489,206</b>	<b>\$ (293,170)</b>	<b>(16%)</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 2,902,994	\$ 3,134,667	\$ 3,261,893	\$ 127,226	4%
Operating Expenses	946,454	1,092,174	1,163,504	71,330	7%
Capital Outlay	176,510	55,000	175,700	120,700	219%
Reserves	-	1,302,376	836,006	(466,370)	(36%)
<b>SubTotal</b>	<b>\$ 4,025,958</b>	<b>\$ 5,584,217</b>	<b>\$ 5,437,103</b>	<b>\$ (147,114)</b>	<b>(3%)</b>
<b>Ad Valorem Funding</b>	<b>\$ 3,403,227</b>	<b>\$ 3,801,841</b>	<b>\$ 3,947,897</b>	<b>\$ 146,056</b>	<b>4%</b>
<b>Positions</b>	<b>42</b>	<b>42</b>	<b>42</b>	<b>-</b>	<b>-</b>

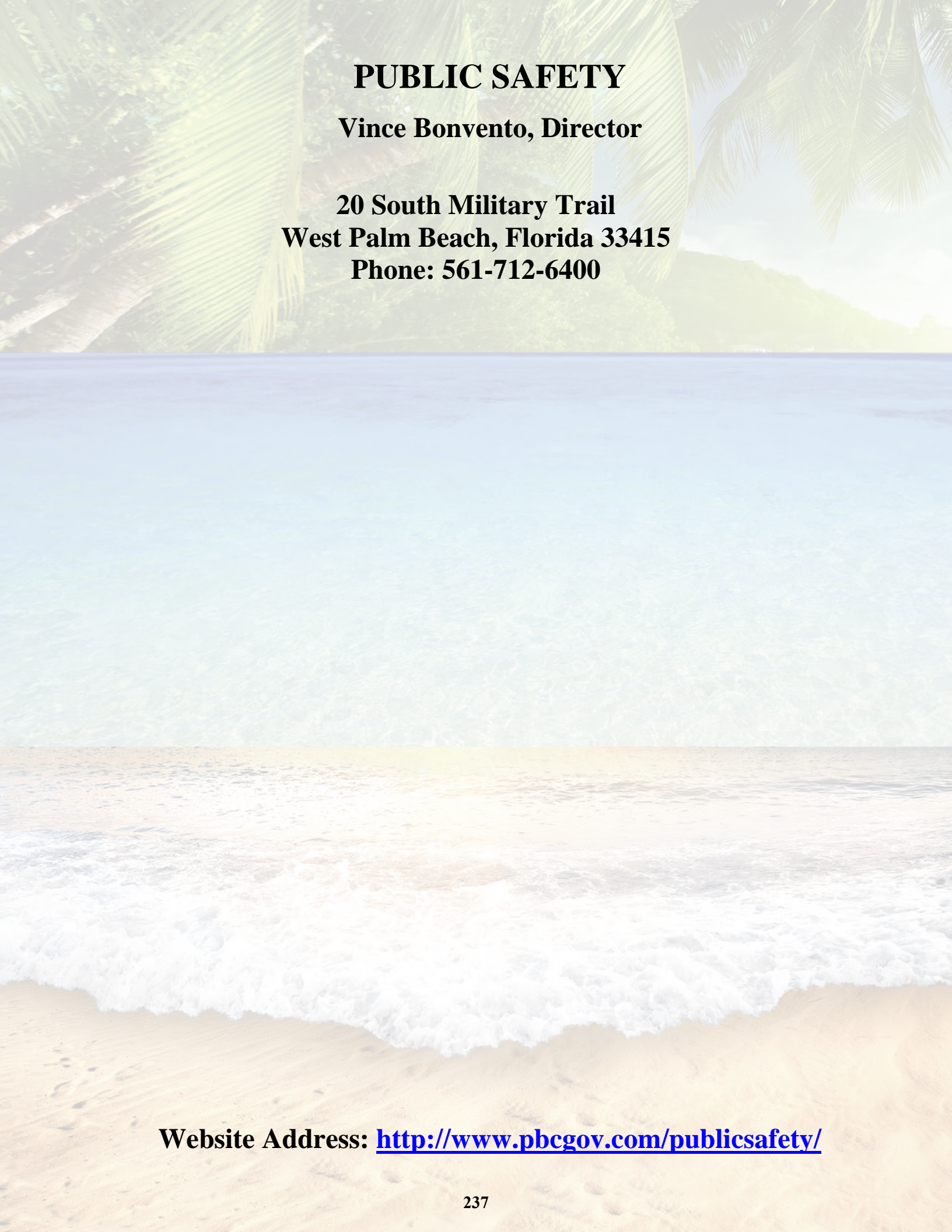
SIGNIFICANT CHANGES

**Non Ad-Valorem Revenues**

Fund Balance - Decrease due to funds used to cover the cost associated with the transition of analog to digital services in FY 2014, as a result there is a reduction in reserve balance.







# **PUBLIC SAFETY**

**Vince Bonvento, Director**

**20 South Military Trail  
West Palm Beach, Florida 33415  
Phone: 561-712-6400**

**Website Address: <http://www.pbcgov.com/publicsafety/>**

---

**DEPARTMENT SUMMARY**

---

**MISSION STATEMENT**

To protect, enhance, and improve the health, safety, welfare and quality of life in Palm Beach County with employee teamwork and public service through an organization of diverse programs and services.

**Administration**

To manage and coordinate the department's administrative and financial needs including personnel, budgetary, purchasing, contract, policies and procedures, computer issues, and manage the Next Generation 911 Program.

**Animal Care and Control**

To prevent and investigate cruelty to animals and prevent unwanted pets through low cost spay/neuter efforts, manage a licensing program for pets, handle public complaints, conduct investigations for civil infractions, provide sheltering and medical care for impounded/unwanted animals, and facilitate release of animals through adoption or rescue partnering. Services include public health/safety programs for rabies surveillance and testing; humane education; and pet sterilization.

**Consumer Affairs**

To utilize county and state consumer protection ordinances and statutes to: investigate and enforce unfair and deceptive trade practices of businesses; assist consumers in selecting businesses providing fair value for services and merchandise; assist consumers in mediating disputes with businesses and landlords; regulate moving, vehicle-for-hire and towing industries; and enforce "price gouging" ordinance during emergencies.

**Emergency Management**

To manage, coordinate, prepare and maintain all-hazard disaster preparedness, response, recovery, redevelopment and mitigation of programs and plans. Primary services include: maintain Emergency Operations Center facility planning and readiness; manage a 24-hour Communications Center; conduct annual assessment of hazardous materials critical facilities; provide public alerts, warnings, and after hour emergency notifications; train County Emergency Response Team volunteers; coordinate business and industry disaster readiness; and maintain special needs registration and disaster sheltering program.

**Justice Services**

To provide a variety of highly professional age and issue specific programs which enhances public safety and assists the Justice System and the citizens of the County. Primary services include: identification and treatment of substance abuse issues through Drug Court programs; diversion of youth involved in domestic violence through dedicated case management; provision of information to the court so informed decisions can be made regarding bond for defendants; supervision and monitoring of individuals referred by the court pending disposition of their criminal case; provide psychological assessments/evaluations; and the provision of Legal Aid services.

**Victim Services**

To provide comprehensive direct services to crime victims and advocate on their behalf within the criminal justice system and the community. Primary services include: 24-hour hotline and crisis field response for victims and surviving family members of sexual assault, domestic violence, homicide and other serious injury cases; provide court accompaniment, assistance with filing victim compensation claims, information and referral; and conduct individual and family therapy support groups.

**FY 14 Highlights & Accomplishments**

- The 911 Division upgraded all of the computers and software at 17 of the 19 County 911 Public Safety Answering Points (PSAP's).
- Resolution for Countdown 2 Zero (C2Z) adopted with a 10-year goal to end euthanasia of adoptable animals and formally established a PBC-Animal Rescue League partnership. First C2Z Mega-Adoption event held in September 2014 resulted in 313 animals adopted in one day. Animal Care and Control (ACC) increased live-release rate of adoptable dogs from 70% (FY2013) to 80% in FY2014.
- Victim Services was awarded the 2014 Outstanding SART (Sexual Assault Response Team) Award by the Florida Council Against Sexual Violence.
- Initiated a pilot program at the detention center to automate the daily pretrial interview process and provide timely data to the courts, which will result in fewer detention days.
- The Family Drug Court successfully reunified families 50 times quicker and 20% more often than in traditional child welfare case plans.
- Updated the Consumer Affairs Ordinance from 1977 to bring it into compliance with current County policies and procedures. Implemented registration and licensing requirements for Water Taxis, and the initiated regulation of motor vehicle fuel price signs.
- Consumer Affairs will begin conducting national fingerprint based background checks for vehicle for hire drivers using a digital fingerprint scanning device.
- Emergency Management launched "Know Your Zone", a multimedia campaign that focused on increasing readiness levels of Palm Beach County residents to prepare for, survive, and recover from a hurricane. In addition, the County's Community Rating System Audit was completed.

**FY 15 Emerging Issues**

- The E911 Division is working with Palm Beach Sheriff Office and the Town of Palm Beach to migrate their 911 PSAP's to the County's "Next Generation System".
- The 911 Division is planning to enhance technology Countywide to enable citizens to Text to 911. Palm Beach County is coordinating with Broward for an area wide service launch.
- Funding for C2Z will become more important to increase targeted sterilization and TNVR (Trap, Neuter, Vaccinate and Release) programs to reduce euthanasia for healthy community cats. Currently only 20 % of cats are adopted.
- Calls from the public for Field Officer assistance is increasing, specifically for specialized concerns such as animal cruelty, aggressive dogs and unlicensed breeding. Field Services averages more than 400 calls carried over daily.
- Aging infrastructure of the Animal Care and Control building will need to be addressed within the next two years.
- Victim Services continues to focus on community training and outreach, in particular working with local colleges and universities to ensure compliance with the Federal Campus Sexual Violence Elimination Act (SaVE).
- Justice Services pretrial supervision average daily count has increased 34% (average of 900 criminal defendants) while operating with the reduced staffing levels from previous budget reductions.
- Pretrial services will be implementing an automated interview process and a new risk assessment instrument that will identify and categorize criminal defendant risk levels (COMPAS questionnaire) for the courts' use.
- Consumer Affairs will ensure public safety requirements are met with emerging technology based network and "ridesharing" companies entering the vehicle for hire transportation market.
- Emergency Management continues to research ways to increase special needs sheltering capacity in Palm Beach County.

**FY 2015 OBJECTIVES**

1. Continue to develop a strategic 10-year plan to collaborate with area private shelters and rescues to dramatically reduce euthanasia of adoptable animals.
2. Continue to increase tag compliance through effective enforcement and follow-through.
3. Maintain a satisfactory participant level with Emergency Management Division's community outreach presentations.
4. Maintain compliance with FEMA's Five-Year National Incident Management System Training Plan (NIMS) and implement the PBC Division of Emergency Management Multi-Year Training and Exercise Plan.
5. Divert juvenile domestic violence offenders from the justice system by providing case management services.
6. Provide a pretrial release supervision program that costs the County less than 5% of the costs of incarceration while maintaining a less than 5% failure to appear rate.
7. Assist 3,600 new crime victims with comprehensive services including 24-hour hotline, crisis field response, forensic exams, medical care follow-up, criminal justice assistance, victims' rights advocacy, and therapy.
8. Provide 24-hour crisis hotline to respond to 2,000 calls regarding services for victims of sexual assault and violent crimes.
9. Increase Vehicle-for-Hire, Towing, and Moving enforcement and administrative actions by 20% against unlicensed or offending businesses.
10. Reduce the number of ordinance citations with a final court disposition of "dismissed" by 25%.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	<u>Actual</u> <u>FY 2013</u>	<u>Estimated</u> <u>FY 2014</u>	<u>Projected</u> <u>FY 2015</u>	<u>Type</u>	<u>Obj</u>
<b>Animal Care and Control</b>					
Number of live releases for adoptable dogs and cats	8,002	7,032	8,316	Outcome	
Overall dog/cat intake	18,286	16,800	15,120	Demand	
<b>Consumer Affairs</b>					
Number of administrative/enforcement actions	342	410	492	Output	9
Number of citations	194	232	290	Output	
Number of dismissed citations	18	14	10	Outcome	10
<b>Emergency Management</b>					
Percent participant satisfaction with community outreach presentations	96%	90%	92%	Outcome	3
Average level of NIMS compliance for EOC activation staff/total activation staff	70%	75%	80%	Outcome	4
<b>Justice Services</b>					
Juvenile first time domestic violence offenders diverted from the criminal justice system	105	115	115	Output	5
Average cost per day for pretrial program	\$3.50	\$3.50	\$3.50	Cost	6
<b>Victim Services</b>					
Number of new crime victims served	3,650	3,600	3,600	Output	7
Cost of contracted hotline services per hour	\$4.79	\$4.79	\$5.13	Cost	8

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Charges for Services	\$ 3,451,944	\$ 3,792,062	\$ 3,494,780	\$ (297,282)	(8%)
Fines & Forfeitures	1,548	1,000	1,500	500	50%
Grants	11,245,161	9,578,692	8,222,351	(1,356,341)	(14%)
Licenses & Permits	930,825	811,500	844,600	33,100	4%
Other	173,663	(435,683)	(304,190)	131,493	30%
Interfund Transfers	797,174	841,472	923,000	81,528	10%
Fund Balance	13,756,455	11,509,711	6,295,364	(5,214,347)	(45%)
<b>SubTotal</b>	<b>\$ 30,356,770</b>	<b>\$ 26,098,754</b>	<b>\$ 19,477,405</b>	<b>\$ (6,621,349)</b>	<b>(25%)</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 18,217,559	\$ 19,734,464	\$ 16,312,892	\$ (3,421,572)	(17%)
Operating Expenses	9,954,415	9,644,063	8,862,327	(781,736)	(8%)
Capital Outlay	882,170	192,782	151,058	(41,724)	(22%)
Grants and Aids	2,235,084	2,647,947	3,153,194	505,247	19%
Transfers	748,274	779,877	2,631,371	1,851,494	237%
Reserves	-	10,887,124	3,000,045	(7,887,079)	(72%)
<b>SubTotal</b>	<b>\$ 32,037,502</b>	<b>\$ 43,886,257</b>	<b>\$ 34,110,887</b>	<b>\$ (9,775,370)</b>	<b>(22%)</b>
<b>Ad Valorem Funding</b>	<b>\$ 16,576,981</b>	<b>\$ 17,787,503</b>	<b>\$ 14,633,482</b>	<b>\$ (3,154,021)</b>	<b>(18%)</b>
<b>Positions</b>	<b>307</b>	<b>308</b>	<b>252</b>	<b>(56)</b>	<b>(18%)</b>

SIGNIFICANT CHANGES

**Non Ad-Valorem Revenues**

Charges for Services - (\$273,582) reduction in Animal Care & Control fees collected based on prior year actual received.

Grants - Decrease funding primarily due to Emergency Management Preparedness Grant (\$315,737), Rape Crisis Grant (\$169,138) and Sexual Assault Response Team (SART) Grants (\$130,366) which ended in FY 2014.

Fund Balance - (5,262,624) primarily due to the transfer of carry-forward revenue from E-911 Funds to the E-911 capital fund which is restricted by F.S. 361.171,172,173 to capital expenditures, resulting in a reduction in reserve balance.

**Appropriations**

Positions (56)

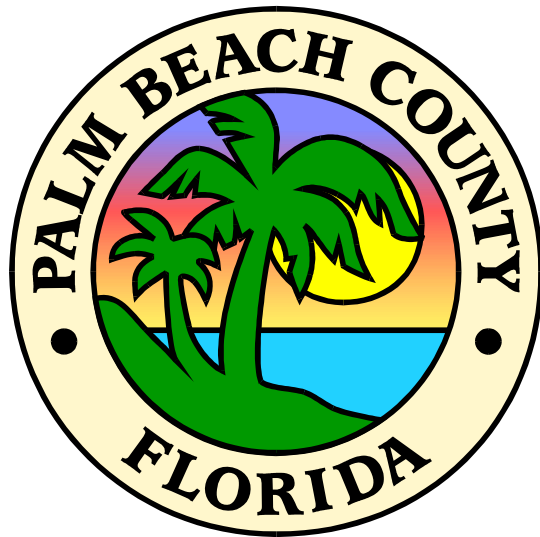
**Mid Year 1:** One Part-time Cook ad valorem funded position.

**Mid Year Grant 2:** One Sexual Assault Victim Advocate and one Sexual Assault Outreach Coordinator funded from the Florida Council Against Sexual Violence Grant.

**Transfers (59):** Positions transferred to the Youth Services Department, decrease of (\$3,853,672) in personal services.

Operating Expenses - (\$555,998) reduction due to Public Safety's Youth Affairs Division operating budget transferred to the Youth Services Department.

Transfers - Increase due to E-911 Emergency Communication for maintenance, operations, and call takers salary reimbursement. \$598,496 Fire Rescue, \$531,056 PBSO, and \$721,942 E-911 carry-forward capital





# **PURCHASING**

**Kathy Scarlett, Director**

**50 South Military Trail, Suite 110  
West Palm Beach, Florida 33415  
Phone: 561-616-6800**

**Website Address: <http://www.pbcgov.com/purchasing/>**

---

---

**DEPARTMENT SUMMARY****MISSION STATEMENT**

To procure non-construction related goods and services for departments under the Board of County Commissioners in accordance with the Palm Beach County Purchasing Code; to provide a central warehouse that includes a store and storage facility; and to provide the delivery of interdepartmental mail, stored items, and stock goods to County departments.

**Department Overview**

Pursuant to the Purchasing Code (Sections 2-51 through 2-58 of the Palm Beach County Code), the Purchasing Department procures non-construction related goods and services valued at or exceeding \$1,000 and also monitors all procurements under \$1,000 made by County departments. The procurement of goods and services is accomplished through various methods including a Request for Quote (RFQ), Invitation for Bid (IFB), Request for Submittal (RFS), Request for Proposal (RFP), and alternative source selections, including but not limited to, Sole Source purchases, Emergency purchases, and Piggyback purchases.

**Purchasing**

Primary services include procuring goods and services for Palm Beach County; monitoring term contracts to ensure that gaps in service do not occur; monitoring decentralized purchases made by County departments to ensure that the appropriate policies and procedures are observed; providing suggestions to County departments with regard to alternative source selections; handling all protests, including those pertaining to construction related procurements; coordinate and participate in protest hearings conducted before a Special Master; and provide procurement training, advice, and assistance to all County departments.

**Warehouse/Stores**

Services include the processing of stock requisitions through the automated Inventory Control Subsystem and providing stock items (i.e., basic operating supplies) to County departments; delivering interdepartmental and U.S. Mail, publications, and paychecks to County departments; provide centralized shipping, receiving, and storage operations for County departments and Constitutional Officers; maintain an inventory of emergency supplies; and deliver storage items and stock goods as requested.

**FY 14 Highlights & Accomplishments**

- Procured \$233,044,150 in non-construction related goods and services.
- Received and responded in detail to 14 protests. Of the 14 protests received, 0 hearings were requested before a Special Master.
- Conducted procurement training for User County Departments as requested.
- Attended the Office of Small Business's Annual Matchmaker Conference and Expo to inform and assist vendors with the County's purchasing process.
- Assisted the Florida Association of Procurement Professionals Organization (FAPPO) with the speaker platform and tourism materials for its Annual Conference held in West Palm Beach.
- Processed over 818 public records requests.
- Increased efficiency for managing public records request by adding the FTP site for transmitting audio recordings and files that are large in volume to satisfy public records requests.
- Maintained the percentage of warehouse items under contract at 83% of active items.
- Delivered 357,744 warehouse items to 294 County Department locations.
- Increased inventory turnover from 3.7 to 3.9.
- Implemented Payment Manager Program to specified vendors making available the option of credit card payment to County vendors.
- Implemented Smeadsoft's File Tracking Management System for FY13 and FY14 files in our Records Section. These files have been labeled, scanned and are currently being tracked.
- Participated in Palm Beach County's 1st Annual Small Business Week by presenting "The Importance of Registering in VSS (Vendor Self Service)" and "How to Submit a Successful Bid (IFB), Quote (RFQ) and Proposal (RFP)".

**FY 15 Emerging Issues**

- Continuing to take steps towards a "paperless" system by implementing Phase II of SmeadSoft, an online record storage system. Phase II Purchasing documents should be available online by summer 2015.
- Amending the Purchasing Code (with its corresponding policies and procedures), the Local Preference Ordinance, and the Procurement of Recycled Paper Products Ordinance, all of which are scheduled for presentation to the BCC in January 2015.
- Moving forward with efforts to consolidate the County's 400 multi-function device (copier) contracts. The consolidation of these contracts will standardize the County's copier/scanner/printer machines making it easier and much more efficient for all users and contract administrators. Consolidation of these contracts is expected to take place in FY15.
- Introduction of the Payment Manager Program to all vendors, making available the option of credit card payment to County vendors.
- Implementation of the On-Line Bidding component of the Advantage Financial System that will allow vendors to complete their bids and proposals on-line; and will implement an internal PPM for acceptance of electronic signatures/electronic transactions.

**FY 2015 OBJECTIVES**

1. Process requisitions within an average of 13 workdays or less.
2. Issue 90% of purchase orders within 30 days.
3. Process at least 90% of all term contracts without a gap in service.
4. Fill 95% of the commodity lines on stock requisitions within 5 workdays.
5. Maintain inventory variance of 0.25% or less.
6. Maintain inventory turnover of 3.7 times per year.
7. Reduce back orders as a percentage of total orders to 4% or less.
8. Increase vendor on time deliveries to 87%.
9. Maintain the percentage of warehouse items purchased under contract at 87% or greater.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Estimated FY 2014</u></b>	<b><u>Projected FY 2015</u></b>	<b><u>Type</u></b>	<b><u>Obj</u></b>
<b>Purchasing</b>					
Number of requisitions	770	764	780	Demand	
Average workdays to process requisitions	12	12	13	Efficiency	1
Number of purchase orders	710	734	740	Output	
Percentage of purchase orders issued within 30 days	92%	96%	90%	Efficiency	2
Number of contracts	272	250	250	Output	
Percentage of all term contracts processed without a gap in service	92%	92%	90%	Outcome	3
<b>Warehouse</b>					
Number of line items shipped	24,397	24,000	24,500	Output	
Line items filled within 5 workdays	95.3%	95.8%	95.0%	Efficiency	4
Annual inventory variance	0.16%	0.25%	0.25%	Outcome	5
Inventory turnover	3.7	3.6	3.7	Outcome	6
Back orders as a percentage of total orders	4.7%	4.2%	4%	Outcome	7
Percentage of on time vendor deliveries	86%	85%	87%	Efficiency	8
Percentage of warehouse items purchased under contract	86%	85%	87%	Efficiency	9

## DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Charges for Services	\$ 129	\$ 1,500	\$ 1,500	\$ -	-
Fines & Forfeitures	2,000	7,000	7,000	-	-
Other	7,544	810	810	-	-
<b>SubTotal</b>	<b>\$ 9,673</b>	<b>\$ 9,310</b>	<b>\$ 9,310</b>	<b>\$ -</b>	<b>-</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 3,173,179	\$ 3,325,455	\$ 3,431,624	\$ 106,169	3%
Operating Expenses	238,044	250,644	264,217	13,573	5%
Capital Outlay	3,501	-	-	-	-
<b>SubTotal</b>	<b>\$ 3,414,724</b>	<b>\$ 3,576,099</b>	<b>\$ 3,695,841</b>	<b>\$ 119,742</b>	<b>3%</b>
<b>Ad Valorem Funding</b>	<b>\$ 3,405,051</b>	<b>\$ 3,566,789</b>	<b>\$ 3,686,531</b>	<b>\$ 119,742</b>	<b>3%</b>
<b>Positions</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>-</b>	<b>-</b>





# **RISK MANAGEMENT**

**Nancy Bolton, Director**

**100 Australian Avenue, Suite 200  
West Palm Beach, Florida 33406  
Phone: 561-233-5400**

**Website Address: <http://www.pbcgov.com/riskmanagement/>**



---

**DEPARTMENT SUMMARY**

---

**MISSION STATEMENT**

To serve the citizens and employees of Palm Beach County by providing cost-effective and efficient coordination of all functions relating to the identification, analysis, and control of exposures which threaten loss to the County. The Department strives for excellence through proactive management of various programs including Employee Assistance Program, Employee Safety/Loss Control, Group Insurance, Occupational Health, Property & Casualty, and Workers' Compensation.

**Employee Assistance Program**

Promotes the mental health and wellness of County employees and their families. Services aim at timely intervention of conditions which negatively impact health, well-being, or job performance and seeks to restore employees and family members to optimum functioning in all life areas.

**Employee Safety/Loss Control**

Provides programs and services to the departments of the Board of County Commissioners (BCC) to prevent injury and illness to County employees, harm to the public, and property losses to the County.

**Group Insurance**

Provides excellent customer service to group insurance participants and properly administers the County's various employee group insurance (health, life, dental, flexible spending accounts, and short and long term disability) plans in accordance with federal law and County policies.

**Occupational Health**

Provides services that focus on the promotion, protection, and restoration of the health and safety of Palm Beach County employees. By providing high quality, cost effective medical surveillance, and timely medical and rehabilitative services employees are able to achieve the highest level of occupational health and wellness.

**Property and Casualty**

Provides cost-effective and efficient oversight of the various insurance and self-insurance programs protecting the County against financial loss resulting from damage to County-owned assets and/or negligence. The Division serves as an advisor to the County analyzing and recommending appropriate risk avoidance and transfer methods.

**Workers' Compensation**

Manages and oversees the administering of the County's self-insured Workers' Compensation claims. The County's claims are administered by a third party administrator with three on-site adjusters and additional administrative support located at the third party administrator's office. The County's claim administration is in accordance with the Florida Workers' Compensation Law (F.S. 440).

**FY 14 Highlights & Accomplishments**

- The Workers' Compensation Division (WC) retained the services of a third party administrator, Preferred Governmental Claim Solutions, and will continue to ensure the high level of care and service provided to injured workers.
- The Occupational Health Clinic (OHC) provided cost-effective, in-house medical treatment and case management for injured workers.
- The Property and Casualty Insurance Division (PCI) entered into a contract with Insurance Tracking Services that will eventually facilitate certificate of insurance tracking for all contracted vendors.
- The PCI successfully subrogated over 90% of all first party claims using our internal staff.
- The Group Insurance Division (GI) gained approval to implement an Oracle benefits administration module to integrate with the existing PeopleSoft payroll system, which will replace a legacy system.
- The GI hired a full-time Wellness Program Coordinator and continued to increase participation in a variety of wellness program activities, including offering additional physical fitness classes, health screenings, and training.
- The Loss Control Division (LC) continued technical support to Departments in a variety of program areas including vehicle safety, safety and health training, asbestos project management, electrical safe work practices, fall protection, non-ionizing radiation, inspections, industrial hygiene, and light duty placement.
- The LC enhanced Emergency Evacuation Coordinator training and developed an application to identify building Coordinators and assembly area maps that can be viewed by all employees.
- The Employee Assistance Program (EAP) maintained a high level of counseling services, supervisor training, learning forums, and support groups.
- The EAP maintains the Intern Supervision Program which assists interns toward state licensure. This program benefits the County by alleviating salary costs while increasing the number of employees seen for counseling.

**FY 15 Emerging Issues**

- The WC continues to face the possibility of increased costs resulting from challenges of the constitutionality of the state statute limiting benefits paid to injured workers.
- The OHC will continue to monitor CDC Ebola updates for guidance in the event of an occupational exposure.
- The PCI will continue working to expand the use of a Certificate of Insurance tracking system to include all departments who administer contracts in an effort to centralize certificate of insurance tracking for County agencies.
- The GI continues to meet incremental deadlines from the PPACA until it reaches its final fruition in 2018. During this time, the landscape of employer-sponsored health insurance benefits will change dramatically. The GI must continually monitor and ensure compliance with the Act.
- The GI will focus on implementation activities of the Oracle PeopleSoft automated benefits administration module for an anticipated implementation date of May 2015.
- The LC will assist departments in the enhancement of the Chemical labeling system as required by the newly revised OSHA Globally Harmonized System.
- The EAP continues to strive for visibility so all employees are aware of EAP as a benefit of the County.

**FY 2015 OBJECTIVES**

1. Continue to educate supervisors to reduce liability and contractually transfer risk.
2. Maximize the recovery of repair costs to County-owned assets damaged due to negligence of third parties.
3. Continue to control costs within claims management.
4. Monitor performance of contracted adjusters by reviewing number of open claims to ensure proper claims handling.
5. Continue to provide general and specialized safety and other training to County supervisors and employees to improve workplace safety.
6. Continue to provide investigative support for employee and vehicle accident incident reports.
7. Continue to provide post-offer physical exams for all new employees and medical surveillance as mandated by OSHA and DOT.
8. Monitor Workers' Compensation PPO network penetration to ensure contracted adjusters are maximizing network savings.
9. Improve the health of employees through the continued evaluation and expansion of the Wellness Program.
10. Increase the understanding and visibility of the Employee Assistance Program to supervisors, employees, and eligible dependents by expanding the variety of classes and notification through posters, fliers, and countywide email notifications.
11. Schedule on-going evening or Lunch and Learn classes to benefit employees.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	<u>Actual</u> <u>FY 2013</u>	<u>Estimated</u> <u>FY 2014</u>	<u>Projected</u> <u>FY 2015</u>	<u>Type</u>	<u>Obj</u>
<b>Employee Assistance Program</b>					
Supervisors trained	89	90	92	Demand	10
Educational & Training Programs	97	85	90	Output	11
<b>Employee Safety/Loss Control</b>					
Review of employee incident reports	931	828	825	Output	6
Number of authorized/trained drivers under Driver Program	6,079	5,848	5,900	Output	5
<b>Group Insurance</b>					
Number of employees participating in wellness program activities	1,661	1,800	1,900	Demand	9
<b>Occupational Health</b>					
Post-offer physicals provided	600	784	750	Output	7
Medical surveillance visits	5,341	5,200	5,300	Output	7
<b>Property and Casualty</b>					
Percentage of costs recovered for damaged County assets	90%	91%	85%	Efficiency	2
Consultations and trainings conducted	22	27	25	Output	1
<b>Workers' Compensation</b>					
Claims closing ratio	124%	110%	110%	Efficiency	4
Reduce lost time claims	19%	15%	15%	Efficiency	3
PPO network penetration	92.2%	85%	85%	Efficiency	8

## DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Charges for Services	\$ 3,082	\$ 900	\$ 400	\$ (500)	(56%)
Other	91,463,931	91,200,610	93,008,232	1,807,622	2%
Fund Balance	12,709,664	15,125,555	17,677,913	2,552,358	17%
<b>SubTotal</b>	<b>\$ 104,176,677</b>	<b>\$ 106,327,065</b>	<b>\$ 110,686,545</b>	<b>\$ 4,359,480</b>	<b>4%</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 2,221,274	\$ 2,427,159	\$ 2,525,707	\$ 98,548	4%
Operating Expenses	80,636,125	92,448,158	95,148,141	2,699,983	3%
Transfers	5,500,000	-	-	-	-
Reserves	-	11,801,607	13,398,672	1,597,065	14%
<b>SubTotal</b>	<b>\$ 88,357,399</b>	<b>\$ 106,676,924</b>	<b>\$ 111,072,520</b>	<b>\$ 4,395,596</b>	<b>4%</b>
<b>Ad Valorem Funding</b>	<b>\$ 288,557</b>	<b>\$ 349,859</b>	<b>\$ 385,975</b>	<b>\$ 36,116</b>	<b>10%</b>
<b>Positions</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>-</b>	<b>-</b>

## SIGNIFICANT CHANGES

**Non Ad Valorem Revenues**

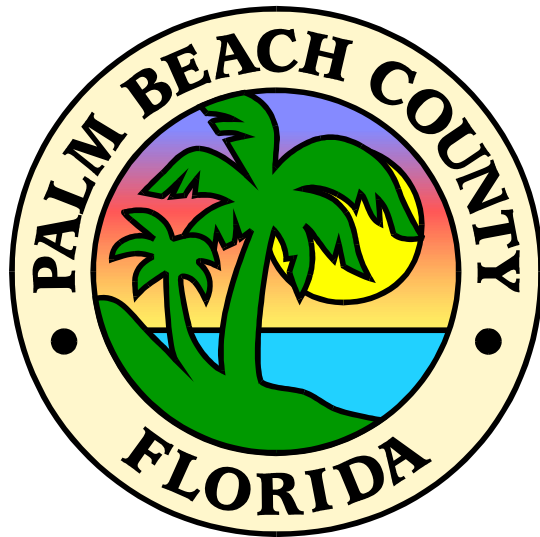
Fund Balance - \$2,552,358 increase due to lower than expected claims and operating expense.

Other - \$2,663,746 in additional premiums collected offset by \$930,000 decrease in interest earnings.

**Appropriations**

Operating Expenses - \$987,074 increase in actuarially expected claims expense, \$939,934 increase for fees paid to the Federal government related to the Affordable Care Act, \$437,400 increase in legal expenses, and \$366,908 increase in indirect cost allocation.

Reserves - \$1,597,065 increase to Claims Reserves to amount required by County policy.



# **TOURIST DEVELOPMENT COUNCIL**

**Glenn Jergensen, Director**

**1555 Palm Beach Lakes Boulevard, Suite 900**

**West Palm Beach, Florida 33401**

**Phone: 561-233-3130**

**Website Address: <http://www.pbcgov.com/touristdevelopment/>**

---

**DEPARTMENT SUMMARY**

---

**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.

**Convention Center (PBCCC)**

A general public assembly facility owned by Palm Beach County. The purpose of the facility is to provide the general public with a place to hold meetings, conferences, banquets, trade shows, etc. through license agreements. Emphasis is placed on attracting out-of-town attendees who will occupy local hotels and motels resulting in a favorable economic impact to the community.

**Cultural Council**

Promotes and markets Palm Beach County as a “cultural tourism” destination. Creates a positive economic impact by promoting cultural experiences and developing audiences, through multiple media channels to tourists, visitors, and residents; administers grants to non-profit organizations and artists; expands arts and cultural educational opportunities; advocates for funding and arts-friendly public policies; and develops donors through membership programs.

**Discover Palm Beach County**

Develops a brand strategy and implements marketing and sales programs to increase visitation to the County by leisure tourists, groups and meetings, and other visitors in key markets throughout the United States and internationally. This is accomplished through on-line and off-line consumer and trade advertising and targeted sales programs directed to different geographic and niche segments of the marketplace.

**Film and Television Commission**

Generates a positive impact on business tourism and the economy in Palm Beach County through the growth of the film, television, digital media, and still photography industries by attracting on-location production, educating our local workforce, and providing superior services to both the visiting and the indigenous production community.

**Other Tourist Development Council (TDC) Funded Programs**

The 1st Cent funding is designated to construct, extend, enlarge, remodel, repair, and/or improve the Convention Center. In addition, \$2 million is allocated for promotion and marketing and \$6 million of operating reserves is allocated to renovate the Airport Center building and relocation of the Tourist Development Council and its agencies. The 4th Cent funding is designated for the payment of debt service on Roger Dean stadium and the Convention Center, and also the planning and design costs incurred prior to issuance of bonds, and operation and maintenance costs of the Convention Center for ten years. The Beach Programs provide beach improvement, maintenance, renourishment, restoration, and erosion control with emphasis on dune restoration where possible. This program is administered by Environmental Resource Management. The TDC administers the Special Projects fund which provides funding to attract visitors to events held in Palm Beach County, and \$250,000 is allocated for maintenance of the Convention Center.

**Sports Commission**

The Palm Beach County Sports Commission promotes and markets the County as a sports destination. The Sports Commission attracts and develops sporting events and activities to enhance occupancy of hotel room nights and economic impact on the Palm Beach County economy (with a focus on the off-season); to maximize the utilization of County facilities; and to promote the image of Palm Beach County as a sports tourism destination on a national and international level.



**FY 14 Highlights & Accomplishments**

- Palm Beach County actual bed taxes increased year over year by 10.87%. Bed tax revenues exceeded budgeted revenue by \$2,683,936 or an 8.61% increase.
- Discover The Palm Beaches (DTPB), completed the strategy to scientifically identify and reposition the County's tourism identity. The unveiling of new tourism and corporate identities marks a bold departure from the past. DTPB is the shared identity for both the destination and the corporation resulting in significant synergies and message clarity when deploying marketing campaigns and sales strategies. These new identities are being applied across all marketing channels and destination content to inspire travelers to learn more about and choose a great regional destination, The Palm Beaches. A "Brand Book" developed in partnership with DTPB's creative agency provides detailed guidelines and rules aimed at ensuring brand consistency, integrity, and maximum impact. A new iconic logo called "The Palmscape" symbolizes the diversity of geographic and experiential options available to visitors.
- Mounted highly successful promotion/social media campaign at the Governor's Conference on Tourism that resulted in 6,000 YouTube views, 10,000 minutes watched (58% outside Florida, 18% outside US), 6,000 Twitter followers, 5,000 views on Facebook, 110 million print impressions, 200,000 in broadcast audience, and 137 million digital impressions.
- The Sports Commission partnered with USA Field Hockey and the International Polo Club to host the National Hockey Festival for a second consecutive year. The world's largest field hockey event and one of the largest amateur sporting events of any kind, the National Hockey Festival, brought more than 4,400 athletes and 9,000 total visitors to play in Wellington and stay in hotels throughout Palm Beach County. The Sports Commission tracked nearly 13,000 room nights and \$9.0 million in direct visitor spending attributed to the event.
- The Film & Television Commission successfully captured numerous specialized reality TV programs and put the Palm Beach County image into the homes of millions of viewers. Examples Include: Graceland, USA; The Psychic Matchmaker, TLC; Million Dollar Listing, Bravo; Real Housewives of New Jersey Season 6, Bravo; Food Paradise, Travel Channel; CBS Sunday Morning Daily Planet, Discovery Channel; and Monsters Inside Me, Animal Planet.
- The Convention Center posted the highest gross revenues in its operating history, exceeding FY13 by \$152K. The Convention Centers' Food & Beverage posted the highest gross revenue in the centers history of \$2.4 million, with records sales steaming from meetings, conferences and trade shows. Food & Beverage recognized gains of \$205K higher than last year's actual gross revenue.

**FY 15 Emerging Issues**

- Plans to levy an additional one cent of bed tax to be used for tourism promotion, beaches, and any of the authorized uses pursuant to Florida Statute 125.0104 subsection (5).
- DTPB to elevate brand awareness and visitation from designated domestic and international markets. Synergistic strategies with the TDC agencies to drive visitor acquisition, coordinate advertising investments targeting key markets, adherence to DTPB brand and messaging, collaboration with PR initiatives, and event hosting efforts.
- Launch of a new website focused on cultural tourism and cultural concierge programs with 5 hotels and the Sports Commission.
- Partnership with City of Boca Raton, ESPN Regional Television, and Palm Beach County on the first ever college bowl game in the County at Florida Atlantic University stadium.
- Competition with other regions that offer major incentives to attract the film, television, and digital industry is expected to continue.
- New Convention Center garage construction is expected to start April 2015. During construction, parking availability will decrease to about 50% resulting in lower parking revenue.

**FY 2015 OBJECTIVES**

1. Convention Center - to achieve targeted gross rental revenue of \$1.8 million during hotel and parking garage construction.
2. Convention Center - to realize food and beverage gross sales of \$2.1 million amidst hotel and garage construction.
3. Discover Palm Beach County - to maximize advertising placement and frequency to generate 650,000 inquiries.
4. Discover Palm Beach County - to book 87,000 room nights for the hotel group sales effort.
5. Cultural Council - to generate 30,000 leads to market the County as a cultural destination through an integrated 360 degree communications effort including advertising, promotion, public relations, social media, and event marketing.
6. Cultural Council - to fully utilize social media by launching disruptive media campaigns, contests and destination promotions. Will continue with enhancements to the redesigned website that offer more content and advanced functionality to generate 200,000 website visits.
7. Sports Commission - to achieve 170,000 sports related room nights.
8. Sports Commission - to submit or assist in the submission of 44 event/activity bids.
9. Film & Television Commission - to generate 12,500 hotel room nights.
10. Film & Television Commission - to issue 280 film permits.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Estimated FY 2014</u></b>	<b><u>Projected FY 2015</u></b>	<b><u>Type</u></b>	<b><u>Obj</u></b>
<b>Convention Center</b>					
Gross rental revenue	\$1,750,064	\$1,789,003	\$1,772,561	Output	1
Gross food and beverage sales	\$2,130,000	\$2,292,200	\$2,140,750	Output	2
<b>Cultural Council</b>					
Number of leads coming from advertising efforts	26,083	28,000	30,000	Output	5
Number of website visits	93,244	150,000	200,000	Outcome	6
<b>Discover Palm Beach County</b>					
Number of ad inquires	695,063	600,000	650,000	Output	3
Booked room nights (hotel leads)	85,846	81,000	87,000	Output	4
<b>Film and Television Commission</b>					
Number of FTC Hotel room nights	11,997	11,550	12,500	Demand	9
Number of permits issued by the FTC	276	257	280	Output	10
<b>Sports Commission</b>					
Number of supported sports related room nights	170,997	170,000	170,000	Output	7
Number of submitted or assisted bids	37	40	44	Input	8

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b>Non Ad-Valorem Revenues</b>					
Charges for Services	\$ 3,541,290	\$ 3,474,628	\$ 3,490,166	\$ 15,538	-
Tourist Development Taxes	30,523,694	31,158,331	34,293,369	3,135,038	10%
Other	124,463	(1,189,237)	(1,651,678)	(462,441)	39%
Fund Balance	25,030,043	26,635,025	28,881,685	2,246,660	8%
<b>SubTotal</b>	<b>\$ 59,219,490</b>	<b>\$ 60,078,747</b>	<b>\$ 65,013,542</b>	<b>\$ 4,934,795</b>	<b>8%</b>
<b>Appropriations</b>					
Personal Services	\$ 311,383	\$ 418,204	\$ 561,432	\$ 143,228	34%
Operating Expenses	16,854,180	18,897,909	22,045,768	3,147,859	17%
Grants and Aids	3,161,700	3,720,000	3,975,500	255,500	7%
Transfers	10,614,542	10,745,462	17,761,237	7,015,775	65%
Reserves	-	26,297,172	20,669,605	(5,627,567)	(21%)
<b>SubTotal</b>	<b>\$ 30,941,805</b>	<b>\$ 60,078,747</b>	<b>\$ 65,013,542</b>	<b>\$ 4,934,795</b>	<b>8%</b>
<b>Ad Valorem Funding</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Positions</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>1</b>	<b>25%</b>

SIGNIFICANT CHANGES

**Non Ad-Valorem Revenues**

Other - (\$320,960) reduction due to the anticipated decrease in interest revenue.

Tourist Development Taxes - \$3,135,038 increase due to higher than expected revenues from Tourist Development Taxes resulting in a corresponding increase in operating expenses.

**Appropriations**

Positions 1 - **Midyear 1:** to develop, promote, and market air service to Palm Beach County, fully funded by the Airport Enterprise Fund.

Personal Services - \$98,652 increase due to the addition of a Director of Airlift Relations.

Transfers - primarily due to a \$6,613,000 increase in the transfer to the Public Building Improvement Fund for the Airport Center renovations resulting in a decrease to reserves.



# **WATER UTILITIES**

**Jim Stiles, Director**

**8100 Forest Hill Boulevard  
West Palm Beach, Florida 33413  
Phone: 561-493-6000**

**Website Address: <http://www.pbcgov.com/waterutilities/>**

---

**DEPARTMENT SUMMARY**

---

**MISSION STATEMENT**

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

**Department Overview**

The Department provides potable water distribution and wastewater collection services to approximately 532,000 residents within 1,200 square miles of the primarily unincorporated area of Palm Beach County. The Department operates five regional water treatment plants with a total treatment capacity of 160.88 million gallons per day (mgd). The Department owns and operates the 35 mgd Southern Region Water Reclamation Facility, a state-of-the-art wastewater treatment and water reclamation facility. Additionally, the Department owns 23.5 mgd of capacity in the East Central Regional Wastewater Treatment Plant, which is operated by the City of West Palm Beach. The Department also operates a Central Region Operations Center, a Southern Region Operations Center and Central Laboratory, and a Customer Service Facility.

**Customer Service**

Facilitates the provision of water and wastewater utility services, including direct external and internal customer assistance for existing and potential customers. Examples of provided services include prompt initiation and connection of new accounts, accurate reading of customer meters and calculation of related billings, timely response to customer inquiries, whether in person, by telephone, via the internet, or through correspondence, management of departmental contracts and agreements, and diligent enforcement and collection of fees owed.

**Potable Water Treatment and Delivery**

Ensures delivery of a high quality level of potable water to the department's customers through its capital facilities and infrastructure. These functions assure the integrity of the distribution system and availability of potable water to meet future needs in accordance with standards established for the health and safety of the department's customers. Primary services include 24 hour on demand availability of potable water service through various treatment technologies, water quality that exceeds state and federal standards, and engineering services to develop and implement all capital facilities necessary to ensure adequate levels of potable water service.

**Wastewater Collection, Treatment, and Disposal**

Ensures environmentally sound wastewater collection, treatment, and reclamation through the facilities owned by the department, as well as additional capacity at the East Central Regional Water Reclamation Facility, operated by the City of West Palm Beach. Primary services include 24 hour on demand availability of wastewater treatment and disposal, wastewater treatment that exceeds state and federal standards, and engineering services to develop and implement all capital facilities necessary to ensure proper collection, treatment, and reclamation of wastewater.

**FY 14 Highlights & Accomplishments**

- Completed \$15 million replacement project of treatment filters at Water Plant 2.
- Completed the second phase of constructing the Northern Region Operational Center.
- Completed \$11 million well field improvement project.

**FY 15 Emerging Issues**

- The Department and County continues to finalize an agreement with Broward County that will allow Broward County to sell and Palm Beach County to accept over 10 million gallons of reclaimed water on a daily basis. This will allow the Department to serve customers in the southern most portion of the County's service area with reclaimed water.

**FY 2015 OBJECTIVES**

1. Finalize an asset management program to assist in transitioning from a growth to a sustainable utility.
2. Begin constructing the infrastructure necessary to implement the approved plan for Palm Beach County to purchase reclaimed water from Broward County to serve customers in the southern portion of the Department's service area.
3. Complete the second phase of constructing the Northern Region Operations Center.
4. Continue the five-year plan to replace the GUA's existing water distribution system which currently has a 50% water loss rate. This exceeds the maximum 15% water loss rate mandated by the South Florida Water Management District, in addition to, significantly increasing operating costs.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	<b><u>Actual</u></b> <b><u>FY 2013</u></b>	<b><u>Estimated</u></b> <b><u>FY 2014</u></b>	<b><u>Projected</u></b> <b><u>FY 2015</u></b>	<b><u>Type</u></b>	<b><u>Obj</u></b>
<b>Customer Service</b>					
Average time to respond to written customer inquiry	2 days	2 days	2 days	Efficiency	
Customer service cost per account	\$3.23	\$3.21	\$3.16	Efficiency	
Total number of meters	185,632	186,560	187,493	Demand	
Average meters read per meter reader (per day)	662	665	667	Efficiency	
<b>Departmentwide</b>					
Number of dwelling units	239,251	239,937	240,251	Demand	
Average operating revenue per dwelling unit	\$751.38	\$755.67	\$777.81	Efficiency	
Growth percent, excluding acquisitions	0.4%	0.4%	0.4%	Demand	
Bond Debt Service Coverage	4.44	4.19	4.15	Efficiency	
Total operating costs per dwelling unit	\$359	\$360	\$359	Efficiency	
Dwelling units served per employee	425	427	422	Efficiency	
Bond rating	AAA	AAA	AAA	Efficiency	
<b>Wastewater Collection, Treatment And Disposal</b>					
Cost per thousand gallons of wastewater treated	\$2.75	\$2.76	\$2.74	Efficiency	
Million gallons per day of wastewater treated	40.0	40.0	40.4	Output	
Average monthly wastewater dwelling units served	219,387	220,426	221,276	Demand	
Gravity mains inspected and evaluated (in feet)	30,000	30,000	30,000	Output	
Gallons per day of inflow eliminated	50,000	50,000	50,000	Efficiency	
Reclaimed water connections	88	88	89	Output	
<b>Water Treatment</b>					
Costs per thousand gallons of water treated	\$2.72	\$2.74	\$2.72	Cost	
Number of new dwelling units served	1,480	1,200	1,200	Demand	
Average monthly water dwelling units served	237,493	238,618	239,538	Output	
Percent of water "unaccounted for"	8.7	8.4	8.1	Efficiency	



DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Charges for Services	\$ 410,254	\$ -	\$ -	\$ -	-
Other	79,801,689	-	-	-	-
Interfund Transfers	121,503,907	130,667,583	138,197,847	7,530,264	6%
Fund Balance	3,481,557	3,341,772	3,418,200	76,428	2%
<b>SubTotal</b>	<b>\$ 205,197,407</b>	<b>\$ 134,009,355</b>	<b>\$ 141,616,047</b>	<b>\$ 7,606,692</b>	<b>6%</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 39,967,979	\$ 43,387,919	\$ 44,841,994	\$ 1,454,075	3%
Operating Expenses	72,198,998	80,374,080	88,397,478	8,023,398	10%
Capital Outlay	1,673,348	6,281,000	6,642,000	361,000	6%
Transfers	-	70,749	67,837	(2,912)	(4%)
Charge Offs	(2,553,764)	-	-	-	-
Reserves	-	3,895,607	1,666,738	(2,228,869)	(57%)
<b>SubTotal</b>	<b>\$ 111,286,561</b>	<b>\$ 134,009,355</b>	<b>\$ 141,616,047</b>	<b>\$ 7,606,692</b>	<b>6%</b>
<b>Ad Valorem Funding</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Positions</b>	<b>558</b>	<b>561</b>	<b>568</b>	<b>7</b>	<b>1%</b>

SIGNIFICANT CHANGES

**Non Ad Valorem Revenues**

Interfund Transfers - \$7,530,264 increase in funding from the WUD Revenue Fund (4000) to cover increase in Operating Expenses.

**Appropriations**

Positions 7

**Non Ad Valorem:** Operations and Maintenance positions needed to meet continuing service needs.

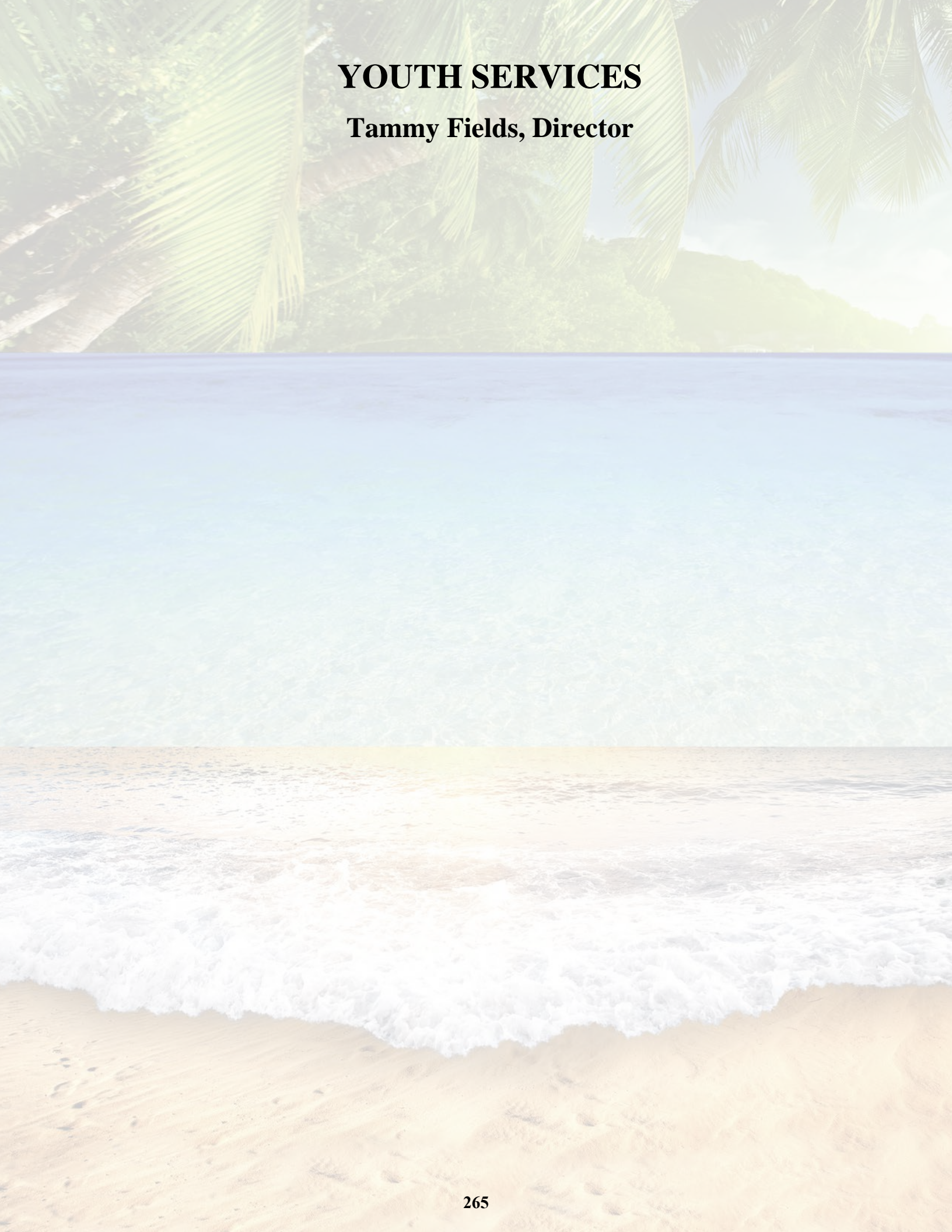
Personal Services - \$294,516 increase due to the addition of a Senior Chemist, 4 Utility Line Technician II, a Utility Plant Operator I, and a GIS/CADD Technician II position.

Operating Expenses - \$3,414,650 increase for repairs and maintenance for infrastructure including lines, lift stations, and water treatment plants; \$1,087,000 increase for conversion to Smart Meters; \$3,840,000 increase in costs related to the operations of the East Central Region Wastewater Treatment and Water Reclamation Plant.

Capital Outlay - \$738,000 increase for replacement of generators at the end of their useful life offset by \$377,000 decrease in data processing equipment.

# **YOUTH SERVICES**

**Tammy Fields, Director**



DEPARTMENT FINANCIAL SUMMARY

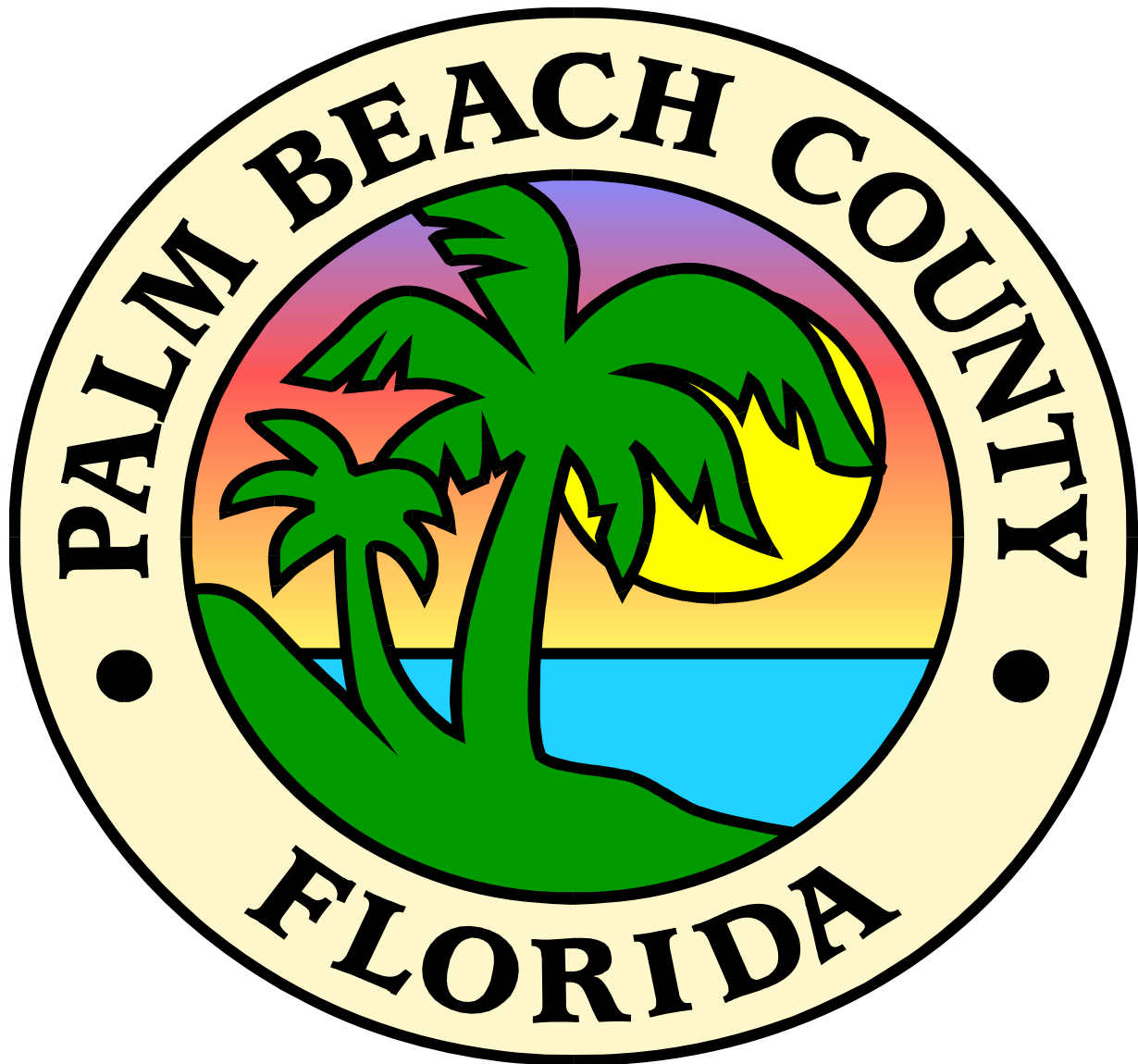
	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Grants	\$ -	\$ -	\$ 668,440	\$ 668,440	100%
Licenses & Permits	-	-	1,500	1,500	100%
Other	-	-	19,000	19,000	100%
Interfund Transfers	-	-	1,523,694	1,523,694	100%
Fund Balance	-	-	25,360	25,360	100%
<b>SubTotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,237,994</b>	<b>\$ 2,237,994</b>	<b>100%</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ -	\$ -	\$ 5,348,574	\$ 5,348,574	100%
Operating Expenses	-	-	5,971,147	5,971,147	100%
Grants and Aids	-	-	1,298,118	1,298,118	100%
<b>SubTotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,617,839</b>	<b>\$ 12,617,839</b>	<b>100%</b>
<b>Ad Valorem Funding</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,379,845</b>	<b>\$ 10,379,845</b>	<b>100%</b>
<b>Positions</b>	<b>-</b>	<b>-</b>	<b>77</b>	<b>77</b>	<b>100%</b>

Department established by the Board of Community Commissioners during a workshop session April 22, 2014 to be operational on October 1, 2014.

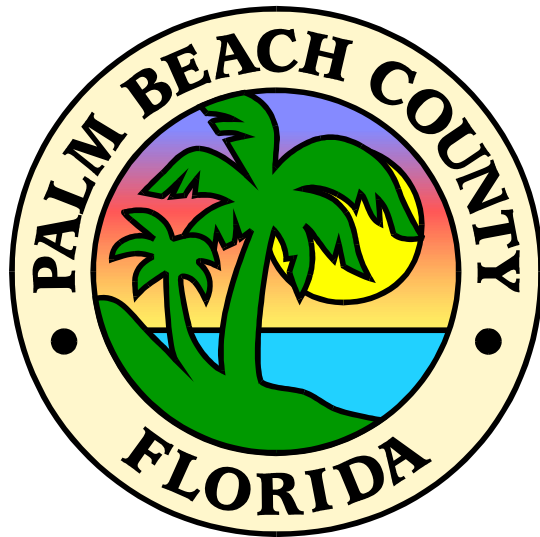
**MISSION STATEMENT**

In an effort to better serve the youth of Palm Beach County in a more effective and efficient capacity, children and youth programming services from the Community Services department, the Public Safety department, and the Criminal Justice Commission were combined to establish the Youth Services department. The mission of this new department is to administer programs and initiatives of the Board of County Commissioners to ensure the healthy growth, development, education, and transition of children and youth to young adulthood and the workforce. The creation of this new department will aid service coordination, increase efficiencies and decrease administrative costs.

# Non-Department Agencies



**FISCAL YEAR 2015**





# **COMMISSION ON ETHICS**

**Steven P. Cullen, Executive Director**

**The Historic 1916 Palm Beach County Courthouse  
300 North Dixie Highway, Suite 450  
West Palm Beach, FL 33401  
Phone: 561-355-1915**

**Website Address: <http://www.palmbeachcountyethics.com/>**

---

---

**DEPARTMENT SUMMARY****MISSION STATEMENT**

To foster integrity in public service, to promote the public's trust and confidence in that service, and to prevent conflicts between private interests and public duties.

**Department Overview**

Authorized under Palm Beach County Code Article V, Division 8, Section 2-254, the Commission on Ethics (COE) was created and established in Palm Beach County to: 1) issue advisory opinions regarding county ordinances within the jurisdiction of the COE as requested by elected and appointed officials and other public servants; 2) make legal sufficiency and probable cause determinations, approve settlement agreements, issue public reports and final orders regarding disposition of complaints, and impose penalties; 3) develop educational programs and materials and engage in community outreach to inform and educate county and municipal officials and employees, county vendors, non-profit corporations, and other entities that do business with the county, as well as, the public at large about county ethics ordinances and the importance of ethics to the public's confidence in county and municipal government; and 4) review ordinances and state and federal laws relating to ethics in government.

**FY 14 Highlights & Accomplishments**

- Processed 35 advisory opinions, 11 sworn complaints, and 33 inquiries based upon information obtained from anonymous or unsworn sources.
- Provided approximately 123 referrals to prior advisory opinions resolving the need for the publication of new opinions.
- Improved the structure and format of ethics training. It can now be streamed directly from the COE website, on DVD, or watched on YouTube; and live presentations are available upon request.
- Updated the website with video clips, as a "Politically Speaking" production by Channel 20, describing the operations of the COE and our interrelation with the Office of Inspector General and the State Attorney's Office.



**FY 2015 OBJECTIVES**

1. Continue to train, enforce, and advise public officials and employees as to their obligations under the Code of Ethics and periodically review the training format.
2. Continue to train, enforce, and advise lobbyists, principals of lobbyists, and employers of lobbyists as to their obligations under the Countywide Lobbyist Registration Ordinance.
3. Develop new specialized training modules for specialized stakeholders (Human Resource Departments, lobbyists, etc.)
4. Complete personal customer service visits with County and municipal offices under the jurisdiction of the Code of Ethics and utilize a post-visit survey to understand any needed improvements.
5. Pursue new partnerships with taxing authorities who wish to take advantage of the Commission on Ethics'(COE) services.
6. Conduct public outreach, specifically to vendors, service providers, contractors, bidders, and proposers of public entities, to avoid violations of ordinances by those in the private sector.
7. Continue to develop our internship program through partnerships with Palm Beach State College, Florida Atlantic University Honors College, and Palm Beach Atlantic University.
8. Provide periodic follow-up training to all County/municipal employees and officials on the Code of Ethics.
9. Continue to develop Ethics Awareness programming including COE sponsored events and staff presentations to community and civic organizations.
10. Periodically review the newly designed website, incorporate newly catalogued advisory opinions, and update the website, as needed.
11. Continue to respond to requests for advisory opinions by officials, employees, and all public entities under the jurisdiction of the Commission on Ethics.
12. Continue to review, for possible revision, ordinances, rules, by-laws, procedures, and policies in connection with the stated mission of efficiently improving public trust in government.
13. Capture and catalog data from the performance accountability measures to better assess the success of our service delivery systems. Utilize additional surveys, distributed to trainees and stakeholders, to gauge the effectiveness of the department's effort to perform its duties under the Code of Ethics and use the collected data to appropriately enhance the evidence based practices of the department.
14. Build upon the comprehensive training program delivered to the COE Commissioners. Provide additional specialized training modules, updated as necessary, in the areas of quasi-judicial adjudication, applicable laws and rules, and best practices. Continue to have staff available for individual training and education, as needed.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	Actual	Estimated	Projected	<u>Type</u>	<u>Obj</u>
	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>		
Training Compliance Audits*	0	15	25	Output	
Requests for Advisory Opinions	23	20	25	Demand	11
Officials and Employee Training	58	75	60	Output	1
Public Presentations	9	15	25	Output	9

\*The COE will perform compliance audits for the County, municipalities, and special districts subject to its jurisdiction every two years in accordance with mandated training and retraining requirements.

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)		
				\$	%	
<b><u>Non Ad-Valorem Revenues</u></b>						
Other	\$ (259)	\$ -	\$ -	\$ -	-	
Fund Balance	141,476	88,673	-	(88,673)	(100%)	
<b>SubTotal</b>	<b>\$ 141,217</b>	<b>\$ 88,673</b>	<b>\$ -</b>	<b>\$ (88,673)</b>	<b>(100%)</b>	
<b><u>Appropriations</u></b>						
Personal Services	\$ 464,653	\$ 505,431	\$ 526,687	\$ 21,256	4%	
Operating Expenses	41,464	54,368	46,566	(7,802)	(14%)	
Capital Outlay	-	4,500	4,500	-	-	
<b>SubTotal</b>	<b>\$ 506,117</b>	<b>\$ 564,299</b>	<b>\$ 577,753</b>	<b>\$ 13,454</b>	<b>2%</b>	
<b>Ad Valorem Funding</b>	<b>\$ 475,626</b>	<b>\$ 475,626</b>	<b>\$ 577,753</b>	<b>\$ 102,127</b>	<b>21%</b>	
<b>Positions</b>	<b>6</b>	<b>5</b>	<b>5</b>	<b>-</b>	<b>-</b>	

SIGNIFICANT CHANGES

**Non Ad-Valorem Revenues**

Fund Balance - department moved to the General fund.

# **CRIMINAL JUSTICE COMMISSION**

**Michael Rodriguez, Executive Director**

**301 North Olive Avenue, Suite 1001**

**West Palm Beach, Florida 33401**

**Phone: 561-355-4943**

**Website Address: <http://www.pbcgov.com/criminaljustice/>**

---

---

**DEPARTMENT SUMMARY****MISSION STATEMENT**

To serve as a catalyst to bring together criminal justice and related agencies in partnerships that cultivate and enrich local criminal justice practice, policy, and program development.

**Department Overview**

Under the leadership of the Executive Director, the Criminal Justice Commission (CJC) is comprised of 21 public sector members representing local, state, and federal criminal justice and governmental agencies, and 12 private sector business leaders nominated by the Economic Council of Palm Beach County. These members also create specific task forces and committees as necessary. These committees are all supported by a Secretariat Division that serves as the administrative arm of the CJC. As an advisory body, the CJC makes recommendations to the Board of County Commissioners (BCC) on policies and programs designed to accomplish the following objectives: (a) provide overall coordination to law enforcement and crime prevention efforts in the County; (b) provide an efficient, cost effective, and timely criminal justice system in the County; and (c) affect the reduction of crime in the County on a permanent basis.

**Secretariat**

Provides objective, professional, and timely administrative, research and program services in support of the CJC's advisory function to the BCC pursuant to Ordinance No. 88-16 Section 2-221 Administration. Section 2-221 enables the CJC to employ an Executive Director, who has the authority to hire administrative, professional, and clerical assistance as necessary to carry out the duties authorized by the ordinance subject to the availability of funds and the review and approval by the BCC. The administrative services include managing agreements, contracts, revenues and expenditures to and from the County, partners, and government grants. Research services include conducting research for issues that come up during the committee and task force meetings and is used to help with policy and program discussions. Program services provide the necessary vehicle to identify and implement pilot programs and to manage existing programs that help address challenges in different communities across the County.

**FY 14 Highlights & Accomplishments**

- Managed the Criminal Justice Commission (CJC) Reentry Network (RENEW), an automated case management system. Tracked every ex-offender who returned to Palm Beach County through the Department of Corrections. The Palm Beach County Sheriff's Office began making electronic referrals to community providers using the system. CJC staff received a Golden Palm Award in recognition of the benefits of the system.
- Along with Reentry Task Force members, presented the CJC's model of community-based Reentry – a best practice – at the National Reentry Conference in Washington D.C.
- Updated the Reentry Task Force Five-Year Strategic Plan. Cut one year baseline recidivism arrest rates in half through six Reentry programs, which are facilitated through the CJC, thereby saving County tax payers millions of dollars.
- The Florida Department of Law Enforcement nominated the Regional and State Transitional Offender Reentry (RESTORE) Program as an outstanding Criminal Justice Program. The RESTORE program is one of seven sites participating in national evaluation of Reentry services.
- Received an additional \$750,000 in continuation funding from the U.S. Department of Justice for the RESTORE program, plus \$750,000 for Juvenile Reentry.
- Incorporated performance monitoring and evaluation frameworks into the programs funded by the CJC, including testing and refinement of programmatic data processing and computations of the core performance measures.
- Congressman Alcee Hastings visited and expressed support for the RESTORE program on November 14, 2013.
- Expanded the Juvenile Mental Health Collaboration Project grant program, which increased participation three-fold.
- Solidified support with the Board of County Commissioners for the mission of the Drug Courts. With CJC support, Adult Drug Court has served a record number of participants.
- Created the Back to A Future Reentry transition plan to connect juveniles with community providers prior to release from residential commitment or the County jail. Through this initiative over \$1,100 was paid in restitution to victims of crime.
- Palm Beach County Law Enforcement Exchange (LEX) – a county-wide data sharing initiative – developed user-based training programs and manuals. With CJC funding, LEX aids local law enforcement in sharing information generated by incident reports, investigative reports, and field interviews.
- Received Probation Advisory Board approval of the “Monitoring Report on Misdemeanor Probation Services for Palm Beach County, Fiscal Year 2012.”

**FY 15 Emerging Issues**

- Create a sustainable source of funding for County funded Offender Reentry Program to administer pre-release and community based post-release transition.
- Create more employment opportunities for ex-offenders in Palm Beach County.
- Develop a new Adult Drug Court program track for single sex participants, as research has shown a higher completion rate in same sex groups.
- Extend CJC collaboration with other mental health organizations in Palm Beach County and create more effective client access to mental health and substance abuse services.
- Research sentencing laws to document the financial and systemic effects that these have on ex-offenders, and identify potential interventions.
- Create uniform transitional processes for all youth returning to Palm Beach County; address transitional housing for Reentry youth; create a mentoring program that targets these youthful offenders; and implement video conferencing to meet the need for more pre-release contact with youth and the community.
- Create a permanent funding source for the Adult, Civil, and Family/Delinquency problem solving courts.

**FY 2015 OBJECTIVES**

1. Increase the amount of funding from sources outside the County in order to realize greater results in achieving the goals, objectives, and priorities of the CJC.
2. Ensure all contracts and agreements include data collection clauses in order to monitor progress and validate the evidence-based programs of the CJC.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	<u>Actual</u> <u>FY 2013</u>	<u>Estimated</u> <u>FY 2014</u>	<u>Projected</u> <u>FY 2015</u>	<u>Type</u>	<u>Obj</u>
Total number of contracts and inter-agency agreements managed by CJC in support of the organization's mission and the priorities of the commission.	19	19	19	Output	
Percent of applicable contracts that include data collection clauses to further the implementation of evidence-based programs and priorities.	100%	100%	100%	Outcome	2
Ratio of in-kind dollars spent to County dollars.	2.2 : 1	2.2 : 1	2.3 : 1	Efficiency	1

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Fines & Forfeitures	\$ 331,304	\$ 245,206	\$ 300,206	\$ 55,000	22%
Grants	1,829,500	702,546	1,618,297	915,751	130%
Other	(1,608)	(5,990)	(10,011)	(4,021)	67%
Interfund Transfers	5,049	-	-	-	-
Fund Balance	(144,111)	238,709	95,328	(143,381)	(60%)
<b>SubTotal</b>	<b>\$ 2,020,134</b>	<b>\$ 1,180,471</b>	<b>\$ 2,003,820</b>	<b>\$ 823,349</b>	<b>70%</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 871,096	\$ 836,874	\$ 890,523	\$ 53,649	6%
Operating Expenses	248,180	332,154	139,607	(192,547)	(58%)
Capital Outlay	1,116	2,152	2,152	-	-
Grants and Aids	1,153,799	606,097	1,149,131	543,034	90%
Transfers	457,398	421,568	312,335	(109,233)	(26%)
Reserves	-	80,222	122,707	42,485	53%
<b>SubTotal</b>	<b>\$ 2,731,589</b>	<b>\$ 2,279,067</b>	<b>\$ 2,616,455</b>	<b>\$ 337,388</b>	<b>15%</b>
<b>Ad Valorem Funding</b>	<b>\$ 673,551</b>	<b>\$ 1,098,596</b>	<b>\$ 612,635</b>	<b>\$ (485,961)</b>	<b>(44%)</b>
<b>Positions</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>-</b>	<b>-</b>

SIGNIFICANT CHANGES

**Non Ad-Valorem Revenues**

Fines & Forfeitures – \$55,000 increase to better reflect actual trends in the Crime Prevention Fund.

Grants – Increase of \$915,751 is the result of a timing issue during the 2014 budget process. The increase seen in 2015 does not represent new grant dollars since the 2014 budget had been adjusted during the year to include these dollars.

Other – (\$4,021) decrease is primarily the result of not budgeting any interest in 2015. This revenue source was also impacted by increased statutory reserves required due to the expected increases in fines.

Fund Balance – (\$143,381) decrease is due to grant timing and carry-forwards during FY 2014.

**Appropriations**

Operating Expenses – (\$192,547) decrease due to reorganization at the department level. The Youth Empowerment Centers are now being considered as part of the newly formed Youth Services department. The funding for these programs remains the same, it has just been relocated.

Grants & Aids – \$543,034 increase is directly related due to the budgeted increase in grant funding.

Transfers – (\$109,233) decrease does not represent a change in service levels. It more likely represents a change in funding sources for the programs.

Reserves - \$42,485 increase because additional revenues were budgeted but not appropriated out to specific programs.





# **OFFICE OF COMMUNITY REVITALIZATION**

**Houston L. Tate, Director**

**2300 North Jog Road, Suite 2-East  
West Palm Beach, Florida 33411  
Phone: 561-233-5303**

**Website Address: <http://www.pbcgov.com/ocr/>**

---

---

**DEPARTMENT SUMMARY****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. The OCR recommends allocation of general funds which are utilized in partnership with funding from other County departments and other organizations to initiate and complete community revitalization projects such as paving, drainage and water improvements, neighborhood parks, land acquisition, and feasibility studies.

The OCR offers a wide variety of services and programs to assist residents in effectively accessing and utilizing County services and community resources; offers greater opportunities for all citizens and government to interact with each other, contribute and listen, and discuss issues that are important to them; and enables residents to manage community related issues to reverse community decline.

Primary services include: coordinating and facilitating the Countywide Community Revitalization Team (CCRT) and the Glades Technical Advisory Committee initiatives; assisting residents with accessing and using County services and other community resources; facilitating community-based problem solving and consensus; supporting neighborhood based development through grant programs, technical assistance, and community leadership training; identifying and procuring funding sources in support of OCR programs and initiatives; and collaborating with other County departments in the review of annexations, land use amendments, and development proposals for consistency with community revitalization goals. Programs include the Neighborhood Street Lighting Program, the Neighborhood Partnership Grant Program, the Neighborhood Home Beautification Program, and the Residents Education to Action Program.

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, available programs, services, and community resources; enhance citizens 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, monthly e-mail publication, ongoing news and resource alerts, handouts, individual and community connection meetings, speaking engagements, citizen education, workshops, brochures and handouts, and a referral program.

**FY 14 Highlights & Accomplishments**

- Partnered and leveraged funding with several agencies to coordinate this year's Community Back to School Program to provide over 15,000 disadvantaged students, pre-K through 12, with school supplies, haircuts, recreational activities, health checkups, and other professional health related services and resources.
- Invited by the City of Riviera Beach Commission to moderate their Marina Development Accountability Summit.
- Provided the City of Pahokee technical assistance to submit the 21st Century Community Learning Center grant in the amount of \$531,730. This grant will provide funding for afterschool educational programs that will be shared between the academic component and the cultural components.
- Facilitated the completion of two (2) capital improvement projects totaling over \$500,000.
- Facilitated the approval of twenty-three (23) community improvement grants, through the America's Next Top Neighborhood Grant, totaling \$78,600.
- Facilitated over 110 events to provide technical assistance, training, information, and referrals to community groups.
- Invited and funded by the Kettering Foundation to attend the League of Neighborhoods in Canton, Ohio. The event provided the opportunity to learn about what other community groups and institutions throughout the nation are doing to engage residents in the transformation of their communities. The training will provide directions to move forward with the Asset-Based Community Development Initiative work in Palm Beach County.
- Partnered with Florida Association of Nonprofit Organizations (FANO), Inc. to provide not-for-profit start up training to those communities who are interested in launching their nonprofit organization.
- Partnered with the Palm Beach County Hoarding Task Force to assist Countywide Community Revitalization Team (CCRT) communities who are negatively impacted by hoarding behavior in their community.

**FY 15 Emerging Issues**

- Maintaining current service levels with limited staff and budget while responding to increased demand for services.
- Continue efforts to develop new community partnerships and identify other resources to be used in OCR initiatives.
- Seeking an Innovative Neighborhood Model for Palm Beach County.

**FY 2015 OBJECTIVES**

1. Strengthen and develop community partnerships and identify other resources that can be used to fulfill Office of Community Revitalization's (OCR) initiatives and address community needs and priorities.
2. Improve and promote outreach, community capacity, asset identification, neighborhood connections, and leadership development by providing training, technical assistance, and partnership opportunities through the Resident Education to Action Program and other OCR initiatives.
3. Promote greater citizens' accessibility and awareness of OCR programs, services, and community resources.
4. Coordinate the delivery of services and programs that provide a range of problem-solving tools and resources to address community issues.
5. Continue to respond to and address ongoing specific community needs.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	Actual	Estimated	Projected	<u>Type</u>	<u>Obj</u>
	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>		
Number of new resources identified and obtained	9	6	4	Output	1,2
Number of visits to OCR's website	21,231	25,000	29,000	Demand	3
Number of people assisted through grants, community connect and other publications, speaking engagements, training, technical assistance, referrals, and other resources.	14,000	17,800	17,000	Output	2
Number of community projects, community meetings and/or events initiated/planned/completed	66	90	80	Output	1,2
Implementation and evaluation of the Abundant Community Initiative Pilot Project	N/A	N/A	3	Output	2

## DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Other	\$ (6,137)	\$ 7,500	\$ (2,500)	\$ (10,000)	(133%)
Interfund Transfers	460,000	-	200,000	200,000	100%
Fund Balance	968,886	1,217,911	1,311,181	93,270	8%
<b>SubTotal</b>	<b>\$ 1,422,749</b>	<b>\$ 1,225,411</b>	<b>\$ 1,508,681</b>	<b>\$ 283,270</b>	<b>23%</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 578,452	\$ 596,790	\$ 612,892	\$ 16,102	3%
Operating Expenses	70,767	1,094,579	1,381,589	287,010	26%
Grants and Aids	-	-	150,000	150,000	100%
Reserves	-	151,617	-	(151,617)	(100%)
<b>SubTotal</b>	<b>\$ 649,219</b>	<b>\$ 1,842,986</b>	<b>\$ 2,144,481</b>	<b>\$ 301,495</b>	<b>16%</b>
<b>Ad Valorem Funding</b>	<b>\$ 595,832</b>	<b>\$ 617,575</b>	<b>\$ 635,800</b>	<b>\$ 18,225</b>	<b>3%</b>
<b>Positions</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>-</b>	<b>-</b>

## SIGNIFICANT CHANGES

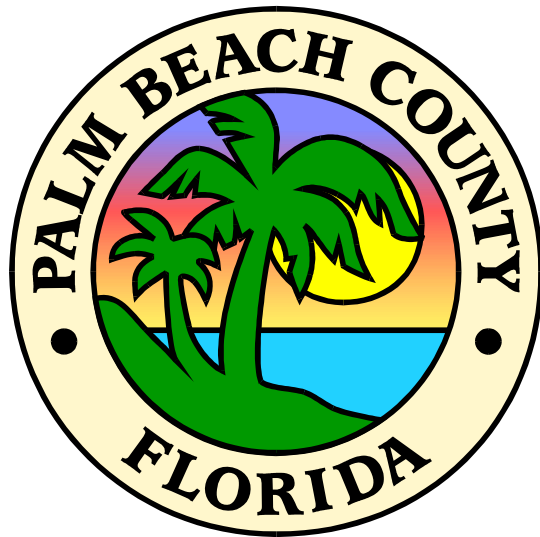
**Non Ad-Valorem Revenues**

Other - (\$10,000) decrease due to the anticipated loss of interest revenue.

Interfund Transfers - \$200,000 increase due to a transfer from the Capital Outlay Fund for the Resident Education to Action Program (REAP), resulting in a corresponding increase in Grants and Aids of \$150,000 and Operating Expenses, \$50,000.

**Appropriations**

Operating Expenses - Increase primarily due to the addition of Drexel Road and Plantation Area Phase 2 Street Lighting Maintenance projects resulting in a decrease in Reserves.





# **OFFICE OF EQUAL OPPORTUNITY**

**Pamela Guerrier, Director**

**301 North Olive Avenue, 10<sup>th</sup> Floor  
West Palm Beach, Florida 33401  
Phone: 561-355-4884**

**Website Address: <http://www.pbcgov.com/equalopportunity>**

---

---

**DEPARTMENT SUMMARY****MISSION STATEMENT**

To promote a discrimination free quality of life for Palm Beach County residents through outreach and education and enforcement of federal and local civil rights laws through investigation.

**Disability Accessibility**

Coordinates and monitors the Disability Accessibility Awareness Grant Program and provides services promoting and protecting the rights of persons with disabilities through referrals and responses to requests for assistance. Additionally, this program disseminates information through training and outreach activities to increase the awareness of physical, attitudinal, programmatic, and accessibility barriers throughout the County.

**Equal Employment**

Receives, investigates, seeks to conciliate, and issues final determinations on complaints of employment discrimination against employers in the County. Primary services include providing intake services, counseling, and referrals; providing workshops and training to employers; investigating and issuing final decisions on complaints of discrimination; and serving as a referral agency to federal counterparts when Office of Equal Opportunity (OEO) lacks jurisdiction.

**Fair Housing**

Receives, investigates, seeks to conciliate, and issues final determinations on complaints of housing discrimination involving an unfair housing practice in the County. Primary services include providing intake services, counseling, and referrals; providing workshops and training to realtors, attorneys and housing providers; investigating and issuing final decisions on complaints of discrimination; and serving as a referral agency to state and federal counterparts when OEO lacks jurisdiction or enforcement authority.

**FY 14 Highlights & Accomplishments**

- Investigated or resolved 130 charges of employment discrimination dual-filed with the U.S. Equal Employment Opportunity Commission (EEOC).
- Investigated 69 complaints of housing discrimination dual-filed with the U.S. Department of Housing and Urban Development and sponsored fair housing month events during April.
- Conducted 45 accessibility site visits.
- Repealed and replaced the Palm Beach County Housing and Places of Public Accommodation ordinance to bring it into substantial compliance with the Federal Fair Housing Act.

**FY 15 Emerging Issues**

- The continued rate of unemployment and layoffs leads to the increased filings of charges of employment discrimination.
- There continues to be an increase in the number of individuals requesting reasonable accommodations to a housing community's "no pet" policy. The individuals choose not to separate from their animals, since they believe the animals provided them with companionship and/or emotional support to assist with their disability.
- The Office of Equal Opportunity (OEO) is the designated County agency charged with the responsibility of implementing and monitoring accessibility to persons in the County and to conduct public awareness programs in the County concerning persons with disabilities. The OEO requested proposals to fund projects that provide accessibility and equal opportunity to persons with disabilities. The collected funds will be disbursed during upcoming fiscal periods. However, the OEO no longer receives revenue from handicap parking fines and effective FY 2016, all funds will have been disbursed, and the OEO may no longer be able to provide accessible support to the community.
- The County's new fair housing ordinance may require the need for additional funding to file and maintain a civil action on behalf of aggrieved persons who elect to have their claims decided in a civil action.
- Legal Aid Society of Palm Beach County, Inc. (LAS) was awarded an extension to its one-year contract from the Palm Beach County Board of County Commissioners. The OEO is the department that oversees the contract. LAS has requested another extension of the contract. OEO is reviewing the request and will make a recommendation to the Board of County Commissioners.

**FY 2015 OBJECTIVES**

1. Close or issue determinations for at least 108 dual-filed charges of employment discrimination.
2. Notify parties within 10 calendar days of receipt of signed charges of employment discrimination.
3. Close or charge 50% of dual-filed fair housing complaints within 100 days.
4. Close or charge 95% of dual-filed aged fair housing complaints carried over from the prior fiscal year.
5. Conduct accessibility site visits within ten days of citizens' complaint.
6. Issue an accessibility written report within five days after each site visit.
7. Consistently and affirmatively seek to eliminate all prohibited practices under the laws enforced through participation in at least 8 educational or outreach events.
8. Maintain a satisfactory participant level with community outreach presentations.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	Actual	Estimated	Projected	<u>Type</u>	<u>Obj</u>
	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>		
Charges investigated	123	130	108	Demand	1
Number of cases where notifications sent within 10 calendar days	N/A	N/A	108	Efficiency	2
Percentage of cases where notifications sent within 10 calendar days	N/A	N/A	90%	Efficiency	2
Number of cases closed or charged	55	69	72	Demand	3
Number of cases closed or charged within 100 days	7	18	19	Efficiency	3
Percentage of cases closed or charged within 100 days	12.7%	26%	26%	Efficiency	3
Number of cases carried over from prior fiscal year	31	47	45	Efficiency	4
Percentage of cases closed or charged from prior fiscal year	100%	100%	95%	Efficiency	4
Number of accessibility site visits	44	45	45	Demand	5
Percentage of accessibility site visits completed within 10 days	99%	99%	100%	Efficiency	5
Percentage of accessibility reports issued within 5 days of site visit	100%	100%	100%	Efficiency	6
Individuals Trained	N/A	N/A	70	Demand	7
Educational and Training Programs	N/A	N/A	8	Output	7
Percent participation satisfaction with community outreach presentations	N/A	N/A	100%	Outcome	8

## DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Charges for Services	\$ 98,950	\$ 82,000	\$ 80,000	\$ (2,000)	(2%)
Grants	140,684	185,000	100,000	(85,000)	(46%)
Other	(586)	(6,400)	(5,000)	1,400	22%
Fund Balance	435,057	346,317	237,932	(108,385)	(31%)
<b>SubTotal</b>	<b>\$ 674,105</b>	<b>\$ 606,917</b>	<b>\$ 412,932</b>	<b>\$ (193,985)</b>	<b>(32%)</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 750,734	\$ 967,340	\$ 902,896	\$ (64,444)	(7%)
Operating Expenses	64,029	103,401	98,882	(4,519)	(4%)
Grants and Aids	-	30,000	30,000	-	-
Reserves	-	225,924	127,776	(98,148)	(43%)
<b>SubTotal</b>	<b>\$ 814,763</b>	<b>\$ 1,326,665</b>	<b>\$ 1,159,554</b>	<b>\$ (167,111)</b>	<b>(13%)</b>
<b>Ad Valorem Funding</b>	<b>\$ 469,424</b>	<b>\$ 719,748</b>	<b>\$ 746,622</b>	<b>\$ 26,874</b>	<b>4%</b>
<b>Positions</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>-</b>	<b>-</b>

## SIGNIFICANT CHANGES

**Non Ad Valorem Revenues**

Grants - \$85,000 decrease due to anticipated reduction in funding from US Department of Housing & Urban Development for Fair Housing grant.

Fund Balance - \$108,385 decrease due to the loss of Handicapped program revenue in Fiscal Year 2013. Handicapped Parking fees under Article V Chapter 34.191 shall be considered revenue of the Clerk. This also results in lower reserve balance as funds will be expended until depleted, which is estimated to occur by the end of Fiscal Year 2015.

Other - \$4,400 decrease in Statutory Reserves offset by \$3,000 loss of interest revenue.

**Appropriations**

Personal Services - \$64,444 decrease due to staff turnover and attrition.





# **OFFICE OF INSPECTOR GENERAL**

**John A.Carey, Inspector General**

**100 Australian Avenue  
West Palm Beach, Florida 33406  
Phone: 561-233-2350**

**Website Address: <http://www.pbcgov.com/OIG/>**



---

---

DEPARTMENT SUMMARY

**MISSION STATEMENT**

"Enhancing Public Trust In Government"

**Department Overview**

Authorized under Article XII, Section 2-422 Palm Beach County Code, the Office of Inspector General (OIG) is 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; 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.

Details on reports issued, recovered costs, and other information can be found on the Office of Inspector General website. Please visit: <http://www.pbcgov.com/oig/>

## DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Charges for Services	\$ 379	\$ 3,000	\$ 3,000	\$ -	-
Inspector General Fee	1,090,856	1,125,201	760,043	(365,158)	(32%)
Other	(200)	7,100	100	(7,000)	(99%)
Fund Balance	108,117	-	-	-	-
<b>SubTotal</b>	<b>\$ 1,199,152</b>	<b>\$ 1,135,301</b>	<b>\$ 763,143</b>	<b>\$ (372,158)</b>	<b>(33%)</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 2,112,808	\$ 2,213,667	\$ 2,284,550	\$ 70,883	3%
Operating Expenses	378,799	479,065	482,999	3,934	1%
Capital Outlay	-	10,000	10,000	-	-
Reserves	-	50,000	50,000	-	-
<b>SubTotal</b>	<b>\$ 2,491,607</b>	<b>\$ 2,752,732</b>	<b>\$ 2,827,549</b>	<b>\$ 74,817</b>	<b>3%</b>
<b>Ad Valorem Funding</b>	<b>\$ 1,292,455</b>	<b>\$ 1,617,431</b>	<b>\$ 2,064,406</b>	<b>\$ 446,975</b>	<b>28%</b>
<b>Positions</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>-</b>	<b>-</b>

## SIGNIFICANT CHANGES

**Non Ad-Valorem Revenues**

Inspector General Fee - decrease primarily due to a one-time revenue of approximately \$225,000 released in FY 2014 by the Clerk And Comptroller related to the Inspector General lawsuit and was the accumulated revenue from various, but not all, municipalities since FY 2010.

Other - (\$7,000) decrease due to reduction in interest income.

The Office of Inspector General's budget for FY 2015 includes funding for 23 filled positions. The 17 vacant positions will be reinstated once the municipal funding is implemented.



# **OFFICE OF SMALL BUSINESS ASSISTANCE**

**Tonya Davis Johnson, Director**

**50 South Military Trail, Suite 202  
West Palm Beach, Florida 33415  
Phone: 561-616-6840**

**Website Address: <http://www.pbcgov.com/osba/>**

---

**DEPARTMENT SUMMARY**

---

**MISSION STATEMENT**

To provide County departments and small businesses with excellent customer service, professional assistance, and technical responsiveness to promote the economic growth, expansion, and increased productivity of small business enterprises in Palm Beach County in accordance with established compliance policies and guidelines.

**Department Overview**

The Office of Small Business Assistance's (OSBA) primary services include providing business counseling and training to Small Business Enterprises (SBE); assisting individuals in starting a small business; assisting all businesses in obtaining financing; promoting economic opportunity by working with internal and external partners in support of small, minority, and women business enterprises (S/M/WBE); certifying S/M/WBEs; monitoring S/M/WBE participation goals, bids, and County projects; monitoring and reporting S/M/WBE utilization on County contracts; ensuring that SBE subcontractors and subconsultants are paid by Prime contractors via data entry into "Payment Monitoring System"; providing advocacy services to SBEs; arranging networking opportunities between primes and subcontractors; and serving as a voting member of short list and selection committees for contract awards.

**FY 14 Highlights & Accomplishments**

- Presented two Prime Time Events featuring The Weitz Company and Hedrick Brothers Construction. Prime Time provides opportunities for S/M/WBEs to network, develop relationships, and learn how to do business with prime contractors.
- Presented Small Business Week Activities providing opportunities for S/M/WBE to learn more about the programs and services of OSBA.
- Successfully partnered in the production of the Palm Beach Partners 2014 Business Matchmaker Conference & Expo.
- Successfully partnered with the Small Business Advisory SBE Participation sub-committee to present a Certification Expo in an effort to increase the number of PBC certified businesses.
- Designed an electronic needs assessment survey for certified vendors to develop programs, workshops, and opportunities that will address the specific needs of the certified S/M/WBE vendors.

**FY 15 Emerging Issues**

- Entered into a contract with Mason Tillman Associates, Ltd. to conduct a disparity study as directed by the BCC. The study is a statistical analysis of the availability and utilization of M/WBEs in the following industry segments: construction, professional services (Consultant Competitive Negotiations Act (CCNA) and Non CCNA) and goods and services.
- Due to the reduction of contracting opportunities with the County, OSBA continues to monitor utilization of certified SBEs as well as M/WBEs and seeks to identify measurable contracting opportunities for certified vendors.
- The number of loans approved for small businesses in Palm Beach County continues to decline. Tighter restrictions and regulations coupled with current economic conditions appear to be the cause for the decline. OSBA in conjunction with its resource partners are creating workshops and access to alternative source lenders.

**FY 2015 OBJECTIVES**

1. Enhance and improve the reporting of S/M/WBE utilization.
2. Identify and provide professional development training for all staff.
3. Sponsor and/or participate in 36 outreach events in FY 2015.
4. Provide access to small business development training to start-up and existing businesses.
5. Develop and implement 2nd Annual Small Business Week activities to be held in May in PBC to include workshops and seminars for local small businesses.
6. Renew interest and participation in the PBC Banking Consortium, which was developed to provide unique financial services to local businesses certified as Small Business Enterprises (SBE).

<b><u>PERFORMANCE MEASUREMENTS</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Estimated FY 2014</u></b>	<b><u>Projected FY 2015</u></b>	<b><u>Type</u></b>	<b><u>Obj</u></b>
Number of certified SBE	509	540	600	Outcome	1
Number of new SBE businesses certified	104	110	120	Outcome	1
Number of compliance reviews completed	40	50	50	Demand	
Number of outreach events	34	28	36	Outcome	3
Revenue generated	\$34,355	\$35,000	\$35,000	Outcome	
Number of existing SBE businesses recertified	90	104	110	Outcome	1
Number of total SBE applications received	226	223	260	Outcome	1
Percentage of eligible recertifications processed	75%	75%	75%	Outcome	1
Percentage of compliance reviews completed within 15 days	100%	100%	100%	Efficiency	
Number of site visits conducted	38	50	55	Input	

DEPARTMENT FINANCIAL SUMMARY

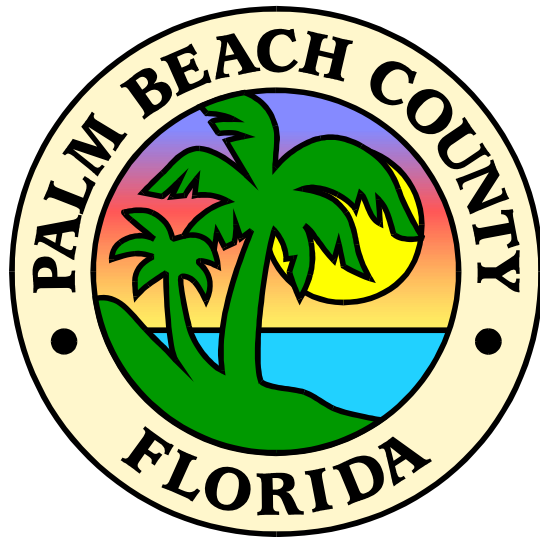
	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Licenses & Permits	\$ 34,355	\$ 35,000	\$ 35,000	\$ -	-
<b>SubTotal</b>	<b>\$ 34,355</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>-</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 639,098	\$ 637,875	\$ 677,723	\$ 39,848	6%
Operating Expenses	157,359	186,223	186,142	(81)	-
Capital Outlay	2,611	3,820	4,320	500	13%
<b>SubTotal</b>	<b>\$ 799,068</b>	<b>\$ 827,918</b>	<b>\$ 868,185</b>	<b>\$ 40,267</b>	<b>5%</b>
<b>Ad Valorem Funding</b>	<b>\$ 764,713</b>	<b>\$ 792,918</b>	<b>\$ 833,185</b>	<b>\$ 40,267</b>	<b>5%</b>
<b>Positions</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>-</b>	<b>-</b>



# Non-Department Operations



**FISCAL YEAR 2015**



## DEPARTMENT FINANCIAL SUMMARY

				<u>Change (FY 14-FY 15)</u>	
	<u>FY 13 Actual</u>	<u>FY 14 Budget</u>	<u>FY 15 Budget</u>	<u>\$</u>	<u>%</u>
<b><u>Non Ad-Valorem Revenues</u></b>					
<b>Other</b>	\$ 914,158	\$ 27,000	\$ 77,000	\$ 50,000	185%
<b>SubTotal</b>	\$ 914,158	\$ 27,000	\$ 77,000	\$ 50,000	185%
<b><u>Appropriations</u></b>					
<b>Personal Services</b>	\$ 43,452	\$ 300,000	\$ 200,000	\$ (100,000)	(33%)
<b>Operating Expenses</b>	14,766,894	15,812,377	16,004,516	192,139	1%
<b>Charge Offs</b>	(19,595,692)	(18,900,809)	(19,175,421)	(274,612)	1%
<b>SubTotal</b>	\$ (4,785,346)	\$ (2,788,432)	\$ (2,970,905)	\$ (182,473)	7%
<b>Ad Valorem Funding</b>	\$ (5,699,504)	\$ (2,815,432)	\$ (3,047,905)	\$ (232,473)	8%

## SIGNIFICANT CHANGES

**Appropriations**

Personal Services - (\$100,000) reduction in Unemployment Compensation to align with prior year actual expenditures.

Operating Expenses - \$446,975 increase in funding for the Inspector General is primarily to cover the shortfall for non payment of municipalities pending the lawsuit and the reduction in anticipated revenue, offset by decreases in contractual services (\$150,000) and moving expenses (\$100,000).

Charge-Offs - (\$274,612) - increase is primarily due to an increase in the Indirect Cost Allocation Plan cost pools and changes in usage by departments charged.

This budget provides for certain administrative expenses of the County as listed below:

	<b>FY2014 Budget</b>	<b>FY 2015 Budget</b>
Casualty Self Insurance	\$ 2,422,793	\$ 2,652,624
Waste Disposal	490,000	490,000
Unemployment Compensation	300,000	200,000
Audit Services	739,100	663,785
Inspector General Services	1,617,431	2,064,406
Communication Services	2,130,000	2,130,000
Utilities/Electric	5,319,352	5,320,000
Utilities/Water	1,100,000	1,100,000
Property Assessments	400,000	400,000
Advertising	15,000	10,000
Dues and Memberships	555,000	555,000
Telephone Equipment Installation	35,000	35,000
Legal Services	50,000	40,000
Bank Service Charges	150,000	50,000
Other	788,701	493,701
Charge-Offs (Indirect Costs Allocation Plan)	<u>(18,900,809)</u>	<u>(19,175,421)</u>
<b>Total</b>	<b><u>\$ (2,788,432)</u></b>	<b><u>\$ (2,970,905)</u></b>

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Appropriations</u></b>					
<b>Reserves</b>	\$ -	\$ 85,913,559	\$ 85,674,823	\$ (238,736)	-
<b>SubTotal</b>	\$ -	\$ 85,913,559	\$ 85,674,823	\$ (238,736)	-
<b>Ad Valorem Funding</b>	\$ -	\$ 85,913,559	\$ 85,674,823	\$ (238,736)	-

Included in this category are various operating reserves not related to any specific department. Following is a list of these reserves.

	FY 2014 Budget	FY 2015 Budget
General Fund		
Reserves for Contingency	\$20,000,000	\$20,000,000
Reserves for Salary Adjustment	249,912	0
Reserves for Balance Brought Forward	64,980,089	65,000,000
Bond Waiver Fund	<u>683,558</u>	<u>674,823</u>
Total	\$85,913,559	\$85,674,823

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b>Appropriations</b>					
<b>Grants and Aids</b>	\$ 21,856,591	\$ 23,519,435	\$ 25,761,874	\$ 2,242,439	10%
<b>SubTotal</b>	\$ 21,856,591	\$ 23,519,435	\$ 25,761,874	\$ 2,242,439	10%
<b>Ad Valorem Funding</b>	<b>\$ 21,856,591</b>	<b>\$ 23,519,435</b>	<b>\$ 25,761,874</b>	<b>\$ 2,242,439</b>	<b>10%</b>

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 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 above amount includes \$25,180,470 from the General Fund and \$581,404 from Fire Rescue for the Westgate/Belvedere Home Redevelopment Agency.

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Charges for Services	\$ 30,447	\$ 12,132	\$ 25,000	\$ 12,868	106%
Fines & Forfeitures	19,950	-	10,000	10,000	100%
Other	(760)	(291)	(1,750)	(1,459)	501%
Fund Balance	145,006	54,783	31,418	(23,365)	(43%)
<b>SubTotal</b>	<b>\$ 194,643</b>	<b>\$ 66,624</b>	<b>\$ 64,668</b>	<b>\$ (1,956)</b>	<b>(3%)</b>
<b><u>Appropriations</u></b>					
Grants and Aids	\$ -	\$ 2	\$ -	\$ (2)	(100%)
Transfers	76,736	49,000	30,000	(19,000)	(39%)
Reserves	-	17,622	34,668	17,046	97%
<b>SubTotal</b>	<b>\$ 76,736</b>	<b>\$ 66,624</b>	<b>\$ 64,668</b>	<b>\$ (1,956)</b>	<b>(3%)</b>
<b>Ad Valorem Funding</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

SIGNIFICANT CHANGES

**Non Ad-Valorem Revenues**

Charges for Services – \$12,868 increase to recognize a trend in actual collected revenues.

Fines & Forfeitures – \$10,000 increase to recognize a trend in actual collected revenues.

Fund Balance – (\$23,365) used to fund ongoing operations.

**Appropriations**

Transfers – (\$19,000) decrease due to pending allocation of funds by the Criminal Justice Commission.

Reserves - \$17,046 increase is a direct result from the elevated revenue trends.

**Programs/Services**

For any fine imposed by law for any criminal offense, Florida Statutes Chapter 893.16 authorizes the courts to impose an additional fine to support assistance grants for drug abuse treatment or relevant State Attorney programs. The Palm Beach County Drug Abuse Trust Fund was established in 1989 for the purpose of receiving these fines and disbursing assistance grants. Administrative responsibility for the fund was transferred to the Criminal Justice Commission in 1992.

About 12 years ago, half of the Cost of Prosecution revenue was redirected by the State Attorney to the Drug Abuse Trust Fund. This allowed the fund to accumulate a fund balance. About six years ago, the State directed the State Attorney to use the revenue to cover the State Attorney's budget shortfall. Any Cost of Prosecution revenues that are still posted to the Drug Abuse Trust Fund relate to charges that are six years old or older.

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Charges for Services	\$ 64	\$ -	\$ -	\$ -	-
Fines & Forfeitures	61,048	20,000	20,000	-	-
Other	(10,535)	37,000	(1,000)	(38,000)	(103%)
Fund Balance	2,441,262	2,358,288	2,198,835	(159,453)	(7%)
<b>SubTotal</b>	<b>\$ 2,491,839</b>	<b>\$ 2,415,288</b>	<b>\$ 2,217,835</b>	<b>\$ (197,453)</b>	<b>(8%)</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ -	\$ 161,612	\$ 156,703	\$ (4,909)	(3%)
Operating Expenses	159,058	215,243	525,189	309,946	144%
Reserves	-	2,038,433	1,535,943	(502,490)	(25%)
<b>SubTotal</b>	<b>\$ 159,058</b>	<b>\$ 2,415,288</b>	<b>\$ 2,217,835</b>	<b>\$ (197,453)</b>	<b>(8%)</b>
<b>Ad Valorem Funding</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

SIGNIFICANT CHANGES

**Non Ad-Valorem Revenues**

Other – (\$38,000) decrease in investment income due to lower return on investments.

**Appropriations**

Operating – The Board approved an increase of \$475,000 during the 2014 fiscal year for Vegetation Enhancement and Water Quality Programs (R-2013-1830). The 2015 budget includes carryforwards for the estimated remaining funds in these projects.

Reserves – (\$502,490) decrease is combined effect of decreased revenue and increased expenditures. These funds will be used to fund on-going program operations.

**Programs/Services**

The Pollution Recovery Trust Fund was created to collect fines and penalties levied for violation of environmental laws. Appropriations from this fund are designated for the enhancement of the environmental resources and pollution control activities of Palm Beach County and not for general operations and maintenance. Projects may be proposed by either the Department of Environmental Resources Management or the Palm Beach County Public Health Department. Disbursement from the fund is by concurrence of both departments and authorized by resolution of the Board of County Commissioners.



DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)		
				\$	%	
<b><u>Non Ad-Valorem Revenues</u></b>						
<b>Charges for Services</b>	\$ 299,576	\$ 513,020	\$ 282,000	\$ (231,020)	(45%)	
<b>SubTotal</b>	\$ 299,576	\$ 513,020	\$ 282,000	\$ (231,020)	(45%)	
<b><u>Appropriations</u></b>						
<b>Operating Expenses</b>	\$ 591,371	\$ 838,549	\$ 600,000	\$ (238,549)	(28%)	
<b>SubTotal</b>	\$ 591,371	\$ 838,549	\$ 600,000	\$ (238,549)	(28%)	
<b>Ad Valorem Funding</b>	\$ 291,795	\$ 325,529	\$ 318,000	\$ (7,529)	(2%)	

SIGNIFICANT CHANGES

**Non Ad-Valorem Revenues**

Charges for Services – (\$231,020) decrease to better reflect prior year actual revenues based on a reduction in the number of petitions filed. The decrease in operating expenses is directly related to this decrease in petitions.

**Program/Services**

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

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Other	\$ 942,754	\$ 909,500	\$ 900,000	\$ (9,500)	(1%)
Fund Balance	576,693	466,693	401,868	(64,825)	(14%)
<b>SubTotal</b>	<b>\$ 1,519,447</b>	<b>\$ 1,376,193</b>	<b>\$ 1,301,868</b>	<b>\$ (74,325)</b>	<b>(5%)</b>
<b><u>Appropriations</u></b>					
Operating Expenses	\$ 1,002,578	\$ 1,050,000	\$ 1,050,000	\$ -	-
Reserves	-	326,193	251,868	(74,325)	(23%)
<b>SubTotal</b>	<b>\$ 1,002,578</b>	<b>\$ 1,376,193</b>	<b>\$ 1,301,868</b>	<b>\$ (74,325)</b>	<b>(5%)</b>
<b>Ad Valorem Funding</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

SIGNIFICANT CHANGES

**Non Ad-Valorem Revenues**

Other - (\$9,950) decrease in investment income due to lower return on investments.

Fund Balance - (\$64,825) decrease due to narrowing margins between budgeted and actual expenditures. This increase, without a corresponding increase in revenue, resulted in a decrease in fund balance. The fund balance decrease directly correlates to the decrease in reserves.

**Programs/Services**

Proceeds from the Conservation Lands Bond Referendum, approved March 1999, are being used to purchase land in the agricultural reserve area (Ag Reserve) which is leased out for agricultural purposes. The Palm Beach Soil and Water Conservation District is responsible for managing this property and has contracted with the County’s Property and Real Estate Management Division to perform the work. Lease revenues are used to cover management costs, implement agricultural enhancement programs, purchase additional property, and meet other needs as may be identified.

## DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b>Appropriations</b>					
Operating Expenses	\$ 784,043	\$ 1,271,822	\$ 1,059,063	\$ (212,759)	(17%)
Grants and Aids	1,711,108	701,852	701,852	-	-
<b>SubTotal</b>	<b>\$ 2,495,151</b>	<b>\$ 1,973,674</b>	<b>\$ 1,760,915</b>	<b>\$ (212,759)</b>	<b>(11%)</b>
<b>Ad Valorem Funding</b>	<b>\$ 2,495,151</b>	<b>\$ 1,973,674</b>	<b>\$ 1,760,915</b>	<b>\$ (212,759)</b>	<b>(11%)</b>

## SIGNIFICANT CHANGES

Programs/Services

In this category are various non-departmental operating appropriations made during the past two years and/or to be made in FY 2015. The following is a list of these operations and, where applicable, the budgeted appropriations.

	FY2014 Budget	FY 2015 Budget
Other Court Costs	\$ 55,000	\$ 55,000
Information Systems	623,362	642,063
Tuition Reimbursement	75,000	75,000
Convention Center Hotel	236,460	0
Municipal Expense	660,000	660,000
Wage Dispute	125,000	130,000
Collection Services	7,000	7,000
County Fire Control	41,852	41,852
Hurricane Preparedness	150,000	150,000
<b>Total</b>	<b>\$1,973,674</b>	<b>\$1,760,915</b>

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)		
				\$	%	
<b><u>Non Ad-Valorem Revenues</u></b>						
Fines & Forfeitures	\$ 899,081	\$ 840,000	\$ 840,000	\$ -	-	
Other	(4,149)	(33,450)	(42,000)	(8,550)	26%	
Fund Balance	930,726	981,602	1,019,667	38,065	4%	
<b>SubTotal</b>	<b>\$ 1,825,658</b>	<b>\$ 1,788,152</b>	<b>\$ 1,817,667</b>	<b>\$ 29,515</b>	<b>2%</b>	
<b><u>Appropriations</u></b>						
Grants and Aids	\$ 844,647	\$ 1,788,152	\$ 1,817,667	\$ 29,515	2%	
<b>SubTotal</b>	<b>\$ 844,647</b>	<b>\$ 1,788,152</b>	<b>\$ 1,817,667</b>	<b>\$ 29,515</b>	<b>2%</b>	
<b>Ad Valorem Funding</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

SIGNIFICANT CHANGES

**Non Ad-Valorem Revenues**

Fund Balance - \$38,065 increase due to expenditures being less than revenues received.

Other – (\$8,550) decrease in investment income due to lower return on investments.

**Appropriations**

Grants and Aids - \$29,515 increase in funds available for schools due to increase in fund balance.

**Program/Services**

For each fine imposed by law pertaining to civil traffic penalties, Florida Statutes Chapter 318.1215, the “Dori Slosberg Driver Education Safety Act”, authorized the courts to impose and collect an additional fine of up to \$5. This additional fine is required to be used for driver education programs in public and non-public schools. The Palm Beach County Driver Education Trust Fund was established in 1992 by the Board of County Commissioners (BCC) with the adoption of a \$3 surcharge for each civil traffic penalty. In 2006, they increased the surcharge from \$3 to \$5. Funds are collected by the Clerk and Comptroller and distributed to the Palm Beach County School District each quarter. Disbursement of funds to non-public schools are available as part of the grant program. Eligibility requirements for non-public schools are outlined in Ordinance 2002-071.

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Fines & Forfeitures	\$ 27,840	\$ -	\$ 20,000	\$ 20,000	100%
Other	(993)	-	(1,000)	(1,000)	100%
Fund Balance	196,761	75,833	245,608	169,775	224%
<b>SubTotal</b>	<b>\$ 223,608</b>	<b>\$ 75,833</b>	<b>\$ 264,608</b>	<b>\$ 188,775</b>	<b>249%</b>
<b><u>Appropriations</u></b>					
Reserves	\$ -	\$ 75,833	\$ 264,608	\$ 188,775	249%
<b>SubTotal</b>	<b>\$ -</b>	<b>\$ 75,833</b>	<b>\$ 264,608</b>	<b>\$ 188,775</b>	<b>249%</b>
<b>Ad Valorem Funding</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

SIGNIFICANT CHANGES

**Non Ad-Valorem Revenues**

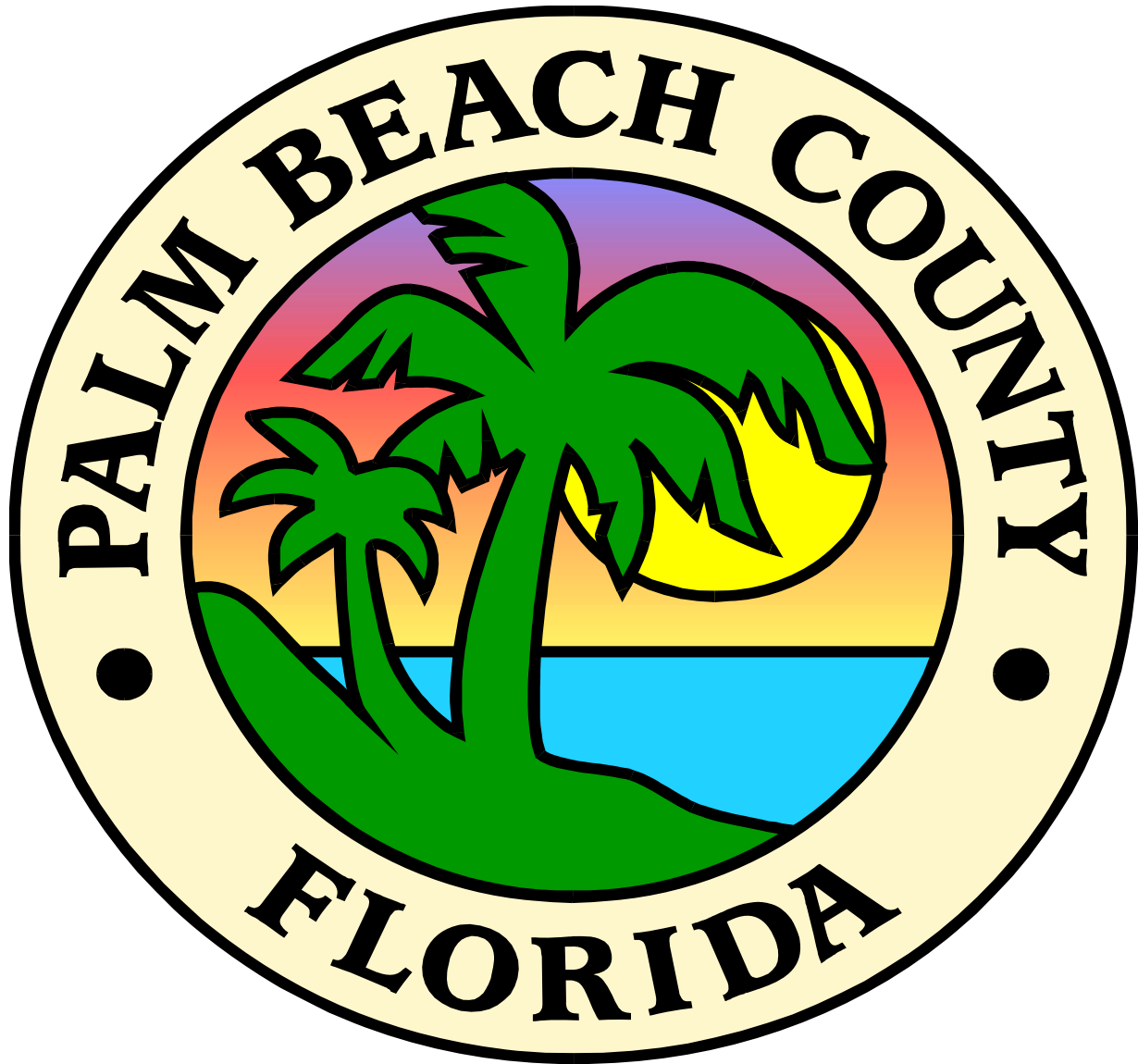
Fund Balance – \$169,775 increase due to expenditures being less than expected. The increase in reserves is a result of the increase in fund balance.

Fines & Forfeitures - \$20,000 increase recurring revenues that had not previously been budgeted.

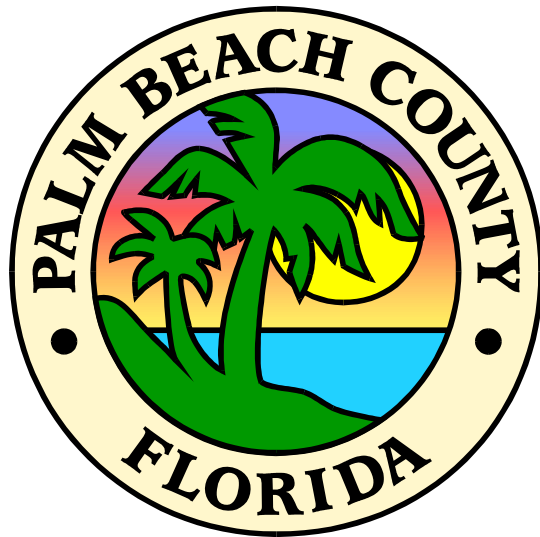
**Programs/Services**

The Domestic Violence Trust Fund was established in FY 2002 by Florida Statute 938.08. The Statute requires that, in addition to any sanction imposed for a violation of F.S. 784.011, F.S. 784.021, F.S. 784.03, F.S. 784.041, F.S. 784.045, F.S. 784.048, F.S. 784.07, F.S. 784.08, F.S. 784.081, F.S. 784.082, F.S. 784.083, F.S. 784.085, F.S. 794.011, or for any offense of domestic violence described in F.S. 741.28, the court shall impose a surcharge of \$201. A portion of the surcharge, in the amount of \$115, shall be provided to the governing board of the County and must be used only to defray the costs of incarcerating persons sentenced under F.S. 741.283 and provide additional training to law enforcement personnel in combating domestic violence.

# Other County Funded Programs



**FISCAL YEAR 2015**





DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Other	\$ 41	\$ -	\$ -	\$ -	-
<b>SubTotal</b>	<b>\$ 41</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>Appropriations</u></b>					
Grants and Aids	\$ 12,022,311	\$ 12,258,186	\$ 11,290,068	\$ (968,118)	(8%)
<b>SubTotal</b>	<b>\$ 12,022,311</b>	<b>\$ 12,258,186</b>	<b>\$ 11,290,068</b>	<b>\$ (968,118)</b>	<b>(8%)</b>
<b>Ad Valorem Funding</b>	<b>\$ 12,022,270</b>	<b>\$ 12,258,186</b>	<b>\$ 11,290,068</b>	<b>\$ (968,118)</b>	<b>(8%)</b>

SIGNIFICANT CHANGES

**Appropriations**

Grants & Aids – (\$968,118) decrease is due to certain FAA programs being included within the newly established Youth Services department. Actual allocation for these programs did not change.

**Program/Services**

The Financially Assisted Agencies program was established in the early 1980s to overcome the adverse impact of reduced federal funding. It is now an important component of the federal, state, and local funding sources that support our County's system of care. The Board of County Commissioners has directed staff to pursue data-driven, evidenced based programming and outcome measures that ensure effective changes in people's lives in our community. Funded organizations are monitored by the Community Services Department to maintain programmatic and fiscal accountability. Contracts include the following safeguards to protect the County: insurance coverage is mandatory, funds are paid out on a unit cost basis, and funds cannot be used to initiate or to pursue litigation against the County.

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Appropriations</u></b>					
Grants and Aids	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ -	-
<b>SubTotal</b>	<b>\$ 15,000,000</b>	<b>\$ 15,000,000</b>	<b>\$ 15,000,000</b>	<b>\$ -</b>	<b>-</b>
<b><u>Ad Valorem Funding</u></b>					
	<b>\$ 15,000,000</b>	<b>\$ 15,000,000</b>	<b>\$ 15,000,000</b>	<b>\$ -</b>	<b>-</b>

**Programs/Services**

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 which established a fixed percentage of responsibility to each county. Palm Beach County's required contribution is 5.9% of the adopted state amount of \$277 million. The amount required for Medicaid match is \$16.34 million in FY 2015 with the County contributing \$5.9 million and the Health Care District funding \$10.44 million.

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Appropriations</u></b>					
Grants and Aids	\$ 1,992,586	\$ 2,052,586	\$ 2,052,586	\$ -	-
<b>SubTotal</b>	<b>\$ 1,992,586</b>	<b>\$ 2,052,586</b>	<b>\$ 2,052,586</b>	<b>\$ -</b>	<b>-</b>
<b>Ad Valorem Funding</b>					
	<b>\$ 1,992,586</b>	<b>\$ 2,052,586</b>	<b>\$ 2,052,586</b>	<b>\$ -</b>	<b>-</b>

**Programs/Services**

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, fire hydrants, sewage and waste services, individual septic tanks, sewage treatment plants, private lift stations, landfills, hazardous waste, and biomedical waste handling. Environmental hazards 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.

## DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Appropriations</u></b>					
Grants and Aids	\$ 6,531,900	\$ 8,610,000	\$ 8,335,000	\$ (275,000)	(3%)
SubTotal	\$ 6,531,900	\$ 8,610,000	\$ 8,335,000	\$ (275,000)	(3%)
<b><u>Ad Valorem Funding</u></b>					
	\$ 6,531,900	\$ 8,610,000	\$ 8,335,000	\$ (275,000)	(3%)

## SIGNIFICANT CHANGES

**Appropriations**

Grants and Aids - (\$275,000) decrease in estimates for Department of Juvenile Justice (DJJ) secure detention costs.

**Programs/Services**

	FY 2015 Budget
Tri-Rail Extension Operating Deficit	\$ 1,565,000
RTA Funding	2,670,000
County Culture Program	200,000
Pahokee Recreation Facility	175,000
DJJ Pre-Disposition Costs	3,725,000
<b>Total</b>	<b><u>\$8,335,000</u></b>

---

**DEPARTMENT SUMMARY**

---

**MISSION STATEMENT**

To protect, preserve, and maintain the public records and public funds with integrity and accountability.

**Department Overview**

The Florida Constitution established the independent office of the Clerk & Comptroller as a public trustee, responsible for safeguarding public records and public funds in the roles of the County's Chief Financial Officer, Treasurer, Inspector General/Auditor, Clerk of the Board of County Commissioners, Clerk of the Court, and County Recorder. As an elected constitutional officer, the Clerk & Comptroller is directly accountable to the residents of Palm Beach County. As the third largest of the 67 Clerk's offices in Florida, the Clerk & Comptroller's employees serve a local population of approximately 1.4 million citizens from six locations and reach customers throughout the world on the internet at [www.mypalmbeachclerk.com](http://www.mypalmbeachclerk.com). The organization is committed to being a world-class leader in customer service, employee satisfaction, and standards of excellence. As recognition of these accomplishments, the office has been a recipient of the coveted Governor's Sterling Award for Organizational Performance Excellence, Centre for Fiduciary Excellence Certification, the Government Finance Officer's Certificate of Achievement for Excellence in Financial Reporting, and the Distinguished Budget Presentation Award. Most recently, the office was recognized by the League of American Communications Professionals by placing 35th in its category of the Top 50 Annual Reports Worldwide for the popular annual financial report "Checks and Balances - Your Guide to County Finances" for fiscal year 2012.

The Clerk & Comptroller monitors the County budget, revenue, debt, and spending. The Clerk processes payments for the County 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 \$1.4 billion investment portfolio. As Inspector General/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 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 and provides all meeting minutes and video to the public via the Clerk's website.

**FY 14 Highlights & Accomplishments**

- Implemented a credit card acceptance process for various types of payments received in Finance (i.e. Fire Rescue Inspections, NSF Items, copy charges, etc.)
- Implemented daily market valuation of the investment pool enhancing the reconciliation process between the custodial investment account and County Financial system (Advantage).
- Implemented a new in-house investment reporting tool which includes robust pool analytics, attribution reporting, performance measurement, and an automated investment policy compliance monitoring process.
- Implemented a scanning process for Finance documents by partnering with County ISS to provide for the electronic storage and retention of all financial records.
- Implemented Wells Fargo's Payment Manager Program enhancing vendor customer service by allowing an option to receive payment via a merchant account vs. a paper check. This new program will generate an estimated annual rebate/revenue to the County of approximately \$500,000.
- Implemented desktop deposit at several County department locations resulting in costs savings, improved efficiencies, and improved customer service.
- Implemented an interface of mileage reimbursements directly into Advantage Financial system from the Human Resources Information System (HRIS).

**FY 15 Emerging Issues**

- As in previous years, the Clerk & Comptroller is committed to delivering a fiscally conservative budget, while meeting the constitutional mandates of the office. As such, the office is once again submitting a spending plan that proactively leverages technology, improves processes, and allows for continued effective and efficient service to customers to:
  1. Finalize implementation of an electronic storage and retention system for all County and Clerk financial documents;
  2. Continue to develop strategies to implement additional paperless solutions processing County financial documents including employee reimbursements, vendor invoicing, cash receipts, and County paychecks;
  3. Identify and develop a strategy to automate the Comprehensive Annual Financial Report (CAFR) process;
  4. Continue to research and identify automated banking and treasury management services that will benefit customers and provide improved efficiencies and cost savings.
- Palm Beach County has benefited from the recovering economy, with growth in both its tax base and population, and increased employment. This improvement is evidenced by the rebound in the County's real estate market, which continued in 2013 with the median sales price for single family homes increasing 15% and sales closings increasing 14.2%. This increase in real estate activity resulted in a 30% rise in recording fees in FY 2013, but the real estate market is once again showing signs of slowing in 2014 with a 30% decline in mortgage recordings. Although fees collected for the recording of deeds and other official records is showing a positive trend, it continues to lag the peak levels by 39%. Despite the unpredictability of this revenue, the commitment of the Clerk & Comptroller's Office to accountability and responsible fiscal stewardship has resulted in the remittance of \$15.7 million in unspent revenues to the County since 2007.

**FY 2015 OBJECTIVES**

1. Implement Governmental Accounting Standards Board (GASB) # 68 “Accounting and Financial Report for Pensions” which amends GASB #27 “Accounting for Pensions by State and Local Governmental Employers”.
2. Complete implementation of a fully paperless process for County payroll by providing pay cards in lieu of paper checks for County employees.
3. Procure and implement product and services for automated Comprehensive Annual Financial Report (CAFR) solution.
4. Upgrade to PeopleSoft version 9.2 to provide for increased efficiencies and reporting capabilities within the Payroll department.
5. Upgrade timekeeping system and implement absence management module to provide for enhanced Payroll and HR administrative functionality, management reporting, and employee attendance accountability.
6. Assist Fire Rescue with Kronos implementation.
7. Assist County Risk Management with PeopleSoft Benefits application implementation.
8. Implement Services and Activities Management Information System (SAMIS) interface to Advantage and electronic document upload to Trakman.
9. Implement credit card payments on public access web page for the Special Assessment System (FSA) and Propane Sales Tax.
10. Implement a new revenue and cash receipting software solution.
11. Implement Phase III of employee reimbursements, generating an interface to upload tuition and travel directly into Advantage financial system from HRIS.
12. Implement an electronic W-2 option for employees.

<b><u>PERFORMANCE MEASUREMENTS</u></b>	<u>Actual</u> <u>FY 2013</u>	<u>Estimated</u> <u>FY 2014</u>	<u>Projected</u> <u>FY 2015</u>	<u>Type</u>	<u>Obj</u>
Percentage compliance with investment policies	100%	100%	100%	Outcome	
Payroll checks and advices issued	164,750	162,900	162,990	Output	
Percentage of payroll checks issued without errors	99.87%	99.90%	99.90%	Outcome	
Invoices & interface transactions processed	199,507	199,000	199,000	Output	
Percentage of A/P checks issued without errors	99.31%	99.35%	99.40%	Outcome	



DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Excess Fees	\$ 5,353,999	\$ 2,000,000	\$ 500,000	\$ (1,500,000)	(75%)
<b>SubTotal</b>	<b>\$ 5,353,999</b>	<b>\$ 2,000,000</b>	<b>\$ 500,000</b>	<b>\$ (1,500,000)</b>	<b>(75%)</b>
<b><u>Appropriations</u></b>					
Transfers	\$ 10,639,605	\$ 11,069,719	\$ 11,443,447	\$ 373,728	3%
ISS Transfers	1,264,110	1,519,479	1,566,059	46,580	3%
<b>SubTotal</b>	<b>\$ 11,903,715</b>	<b>\$ 12,589,198</b>	<b>\$ 13,009,506</b>	<b>\$ 420,308</b>	<b>3%</b>
<b>Ad Valorem Funding</b>	<b>\$ 6,549,716</b>	<b>\$ 10,589,198</b>	<b>\$ 12,509,506</b>	<b>\$ 1,920,308</b>	<b>18%</b>
<b>Positions</b>	<b>134</b>	<b>138</b>	<b>138</b>	<b>-</b>	<b>-</b>

SIGNIFICANT CHANGES

**Non Ad-Valorem Revenues**

Excess Fees - The \$500,000 budget estimate for FY 2015 excess fees represents a decline when compared to FY 2013 actual and FY 2014 budgeted fees. This decline is directly related to the trend toward lower recording fees seen in FY 2014, as well as, future economic uncertainties that remain in the housing market. As a result, the Clerk's Office is taking a conservative view when projecting these fees. This decline in revenue coupled with increases in health and retirement costs comprise the major reasons for the reduction in FY 2015 budgeted excess fees.

---

**DEPARTMENT SUMMARY**

---

**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 Rule 2.010 and 2.050. It is one of twenty judicial circuits in the state. The Circuit is comprised of two levels of court: Circuit Court and County Court. The Court Administrator has support staff to assist the Chief Judge in administrative functions including personnel, finance, court support programs, technology, and intergovernmental relations. The Main Judicial Center 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 over \$15,000, as well as felony, domestic relations, foreclosure, juvenile, probate, and County Court appeal cases. A total of 35 judges preside in the Circuit Court. The County Court has jurisdiction over civil cases with a value up to \$15,000, as well as misdemeanor and traffic cases. A total of 19 judges preside in County Court.

**FY 14 Highlights & Accomplishments**

- The Witness Management Program conducts on average 1,400 depositions each month. The ability for Law Enforcement, civilian witnesses, and state agency attorneys to meet in a centralized and secure location for low cost case depositions, organized by Court Administration staff, contributes greatly towards the Circuit's goal of efficient and timely case flow.
- The Juvenile division, has been instrumental in helping to reduce the number of days juveniles spend in detention in Palm Beach County. This is accomplished through various initiatives, including but not limited to the Reminder Notification Program, Alternative Sanction, and Case Management strategies.
- Veteran's Court is a specialized court designed to assist veterans who have served both during peace and wartime. Rather than focusing only on the crimes committed and punishments received, Veteran's Court attempts to solve some of the participant's underlying health and psychosocial issues. Since inception of Veterans Court, 832 veterans have been connected or re-engaged with the Veteran's Health Care Administration. 250 veterans have met all conditions set forth by Veterans' Court to include mental health and substance abuse programs. Also, since inception, Palm Beach County has saved taxpayers over \$1.5 million due to reduced incarceration time, and linkage of veterans to treatment services offered through the Veterans' Health Care Administration. This is year three of the Veterans Court.

**FY 15 Emerging Issues**

- The Court continues to face space constraints. The Main Courthouse requires additional courtrooms, more efficient space for court staff, a safe and secure mailroom and a secure conference room suitable in size to hold statewide court meetings and conferences. In the North County Courthouse, the Court continues to work with County Facilities to outfit two hearing rooms for use by judicial and quasi-judicial officers, and create a more secure courthouse.
- Judicial resources are stretched due to increase caseloads, particularly foreclosure filings. Over the past six years, the Legislature has not funded the Florida Supreme Court's certification for additional County and Circuit Judges. This year, the Governor's budget includes funding for two County judges in Palm Beach County.
- Judges working at the Gun Club location, lack secure parking, contrary to courthouse security standards accepted nationwide. The Court will continue to work with County Facilities to provide a secure parking area at this location.

**FY 15 Objectives**

1. Continue to work with the County to develop plans and procedures to enhance courthouse security and address the Court's facilities and communication needs.

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Charges for Services	\$ 184,623	\$ 145,170	\$ 145,170	\$ -	-
Interfund Transfers	294,079	296,304	302,835	6,531	2%
<b>SubTotal</b>	<b>\$ 478,702</b>	<b>\$ 441,474</b>	<b>\$ 448,005</b>	<b>\$ 6,531</b>	<b>1%</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 550,928	\$ 614,249	\$ 614,209	\$ (40)	-
Operating Expenses	752,914	803,102	853,089	49,987	6%
<b>SubTotal</b>	<b>\$ 1,303,842</b>	<b>\$ 1,417,351</b>	<b>\$ 1,467,298</b>	<b>\$ 49,947</b>	<b>4%</b>
<b>Ad Valorem Funding</b>	<b>\$ 825,140</b>	<b>\$ 975,877</b>	<b>\$ 1,019,293</b>	<b>\$ 43,416</b>	<b>4%</b>
<b>Positions</b>	<b>11</b>	<b>11</b>	<b>10</b>	<b>(1)</b>	<b>(9%)</b>

SIGNIFICANT CHANGES

**Appropriations**

Positions (1) - **Grant Funded** - Justice Mental Health Program grant ended on September 30, 2014; funding provided through a transfer from the Criminal Justice Commission.

---

**DEPARTMENT SUMMARY**

---

**Department Overview**

Court Technology provides a broad range of services to the County and Circuit Courts. In addition to maintenance and user needs, the department is responsible for research and development of new products and services to ensure the technical business needs of each courthouse are met by providing the most advanced technology support available.

**FY 14 Highlights & Accomplishments**

- Judicial On-Line Calendaring: created self-service password generation and reset system for online scheduling, resulting in over 17,000 registered users for circuit civil and foreclosure divisions alone.
- Developed the first integrated judicial e-service module in the state, allowing judges to e-serve registered attorneys. The system links to the Florida Bar directory, updating over 90,000 email addresses weekly.
- For the first time since 2006, new hardware began rolling out to judges. Each judge received an iPad and a new office computer to enable judges to begin implementing file-less divisions.
- Implemented a system for online ordering of court transcripts. Developed in-house, it fully automated a labor intensive process, reduced traffic congestion at the Main Judicial Center, and was so successful it was expanded to the Witness Management department, allowing contractors transcribing events for the court to upload their work.
- Began developing a disaster recovery solution for fileless courtrooms that will provide secure images of all calendared court events to every courtroom computer and judicial iPad in the event of a network outage.
- Court Administration, together with County Purchasing and ISS, piloted a credit card payment program to allow the purchase of tablet applications (apps). Additionally, Court Technology researched and implemented an iPad printing method that does not create wireless network congestion and is now being researched by ISS for County implementation. Finally, the Court implemented an industry best practice Mobile Device Management (MDM) system that securely manages information, security, and access to the judge's iPads.

**FY 15 Emerging Issues**

- The Circuit continues to move towards fileless and paperless courts. Legislative and Supreme Court mandates for multiple state centric systems for judicial case management, e-filing, e-service, online scheduling of court events, encrypted judicial signatures, emergency domestic violence petitions, and e-warrants necessitate additional technology resources, dedicated technical systems staff, and desktop support staff to address the shift towards more reliance on evolving and increasingly complex technical systems.

**FY 15 Objectives**

1. Develop and deploy virtual red book judicial calendaring system which creates records of case scheduling by the Clerk, Judge, and the public.
2. Continue development of the in-house Integrated Case Management System (ICMS) to include encrypted e-filing and calendaring functions.
3. Upgrade 6+ year old desktop hardware to standard PC systems that can manage in-court processing and fileless courtrooms.
4. Continue implementing Phase II of the judicial online calendaring system to include all divisions of the court system.
5. Development of a 120 TB storage area network (SAN) and replicant to provide electronic access and disaster recovery to the audio/video records of court proceedings, which must be kept a minimum of ten years.
6. Continue to expand fileless divisions of the Court, to coincide with e-filing, to enhance reliability and infrastructure, and to create an enhanced online calendaring system.
7. Continue to explore ways to provide non-English speaking court users with effective, efficient, and timely services through technological solutions, such as Video Remote Interpreting.

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Charges for Services	\$ 2,660,395	\$ 2,000,000	\$ 2,150,000	\$ 150,000	8%
Other	(1,892)	(96,200)	(107,500)	(11,300)	12%
Fund Balance	596,539	551,398	-	(551,398)	(100%)
<b>SubTotal</b>	<b>\$ 3,255,042</b>	<b>\$ 2,455,198</b>	<b>\$ 2,042,500</b>	<b>\$ (412,698)</b>	<b>(17%)</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 791,371	\$ 843,278	\$ 939,914	\$ 96,636	11%
Operating Expenses	2,600,799	2,746,641	2,827,524	80,883	3%
Capital Outlay	159,594	198,697	300,097	101,400	51%
<b>SubTotal</b>	<b>\$ 3,551,764</b>	<b>\$ 3,788,616</b>	<b>\$ 4,067,535</b>	<b>\$ 278,919</b>	<b>7%</b>
<b>Ad Valorem Funding</b>	<b>\$ 846,229</b>	<b>\$ 1,333,418</b>	<b>\$ 2,025,035</b>	<b>\$ 691,617</b>	<b>52%</b>
<b>Positions</b>	<b>11</b>	<b>11</b>	<b>12</b>	<b>1</b>	<b>9%</b>

SIGNIFICANT CHANGES

**Non Ad-Valorem Revenues**

Fund Balance - decrease due to the elimination of the fund balance in the Court Information Technology Fund. This fund is balanced through a transfer from the General Fund.

**Appropriations**

Positions 1 - Systems Architecture Analyst

Personal Services - increase primarily due to \$79,326 for the new Systems Architecture Analyst who will serve as project lead for the analysis, design, development, and interface of the legislatively mandated State Court technical systems.

Capital Outlay - \$171,700 increase for the final phase of a project to upgrade courtrooms allowing the judiciary and court staff to operate in a paperless system. This increase was offset by various decreases in other projects.

---

**DEPARTMENT SUMMARY**

---

**Department Overview**

The Palm Beach County Law Library serves the legal and law related information needs of the County by providing an access point for equal justice under the law to County 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. 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 accurate and up-to-date legal information.

**FY 14 Highlights & Accomplishments**

- The Main Judicial Complex Law Library served approximately 16,664 pro se litigants, attorneys, and other members of the public in fiscal year 2014.
- The Delray Beach Courthouse Law Library served approximately 6,788 pro se litigants, attorneys, and other members of the public in fiscal year 2014.
- Forty-five attorneys became members of the Law Library, paying \$120 annually.

**FY 15 Objectives**

1. Continue to provide the public and court users with current legal publications, easy access to electronic legal information, and clean facilities.
2. Continue to review the legal collection to ensure it is current and allow for expansion for new publications.
3. Continue to explore opportunities to increase Law Library revenues by investigating additional services which can be provided to the public.

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Charges for Services	\$ 269,031	\$ 272,225	\$ 324,996	\$ 52,771	19%
Licenses & Permits	36,712	36,500	36,500	-	-
Other	31,987	5,342	(146)	(5,488)	(103%)
Fund Balance	343,077	356,911	367,961	11,050	3%
<b>SubTotal</b>	<b>\$ 680,807</b>	<b>\$ 670,978</b>	<b>\$ 729,311</b>	<b>\$ 58,333</b>	<b>9%</b>
<b><u>Appropriations</u></b>					
Personal Services	\$ 142,004	\$ 191,795	\$ 231,665	\$ 39,870	21%
Operating Expenses	118,291	159,788	160,412	624	-
Capital Outlay	27,006	28,765	28,765	-	-
Reserves	-	290,630	308,469	17,839	6%
<b>SubTotal</b>	<b>\$ 287,301</b>	<b>\$ 670,978</b>	<b>\$ 729,311</b>	<b>\$ 58,333</b>	<b>9%</b>
<b>Ad Valorem Funding</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Positions</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>1</b>	<b>33%</b>

SIGNIFICANT CHANGES

**Non Ad-Valorem Revenues**

Charges for Services - increase in the Court Improvement Fee revenue based on prior year revenue history.

Other - primarily due to a \$3,000 reduction in interest income.

**Appropriations**

Positions 1 - Law Library Associate I

Personal Services - increase primarily due to \$34,533 for a new Law Library Associate I who will support the Law Library's services at two locations, the Main Judicial Center and the South County Courthouse.



---

---

**DEPARTMENT SUMMARY****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 who have been determined indigent by the courts as prescribed in Florida Statute 27.52.

**FY 15 Emerging Issues**

- E-filing and e-service have been implemented in 2013-14, resulting in a change to our work processes and a need to re-train staff. The e-filing process is also experiencing periodic changes, as problems are discovered and corrected. New hardware and software required for paperless processing is a necessity. Eventually, there will be significant savings realized from the move to paperless environments; however, over the next several years this change does pose an impact to operations.
- Continued impact by the move to the West County Detention Center for our incarcerated clients. It's approximately 100 miles round trip to visit clients, for whom we have a constitutional obligation to consult. The desktop videoconferencing capability has been expanded to provide the appropriate service to our clients.

**FY 15 Objectives**

1. Continue move towards a paperless environment and provide staff training for new skills and procedures to operate within the paperless environment.
2. Continue to provide a level of high quality business technology support.
3. Continue to align technology systems to support statewide e-filing initiatives.
4. Continue STAC Program data exchange efforts with justice partners.
5. Continue engagement of records destruction decreasing the cost and need of warehouse storage.
6. Continue observation, review, and implementation of needed changes to the Mental Health Division and its operations to keep up with the growing number of clients impacted by mental illness.

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)		
				\$	%	
<b><u>Non Ad-Valorem Revenues</u></b>						
Interfund Transfers	\$ 214,626	\$ 94,000	\$ -	\$ (94,000)	(100%)	
SubTotal	\$ 214,626	\$ 94,000	\$ -	\$ (94,000)	(100%)	
<b><u>Appropriations</u></b>						
Operating Expenses	\$ 406,463	\$ 378,471	\$ 289,755	\$ (88,716)	(23%)	
SubTotal	\$ 406,463	\$ 378,471	\$ 289,755	\$ (88,716)	(23%)	
Ad Valorem Funding	\$ 191,837	\$ 284,471	\$ 289,755	\$ 5,284	2%	

**SIGNIFICANT CHANGES**

**Non Ad-Valorem Revenues**

Interfund Transfers - (\$94,000) decrease from the Criminal Justice Grant fund due to the grant ending; resulting in a decrease to operating expenses.

---

---

**DEPARTMENT SUMMARY****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 a dual function of prosecution and investigation. The Office's prosecution efforts include handling over 100,000 felony, misdemeanor and juvenile cases every year in an effort to protect our community. The cases range from the most heinous homicides to criminal traffic infractions. The Office has over 100 prosecutors and approximately 180 staff who work as a committed team to hold individuals who commit crimes accountable for their actions. The Office's prosecution responsibilities range from reviewing all arrests that occur in Palm Beach County and filing cases to disposing and trying all cases in the courtroom. Investigative duties focus on human trafficking, violent crimes, organized crime, money laundering, child pornography, domestic offenses, 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 duties of the office in the criminal justice system carry a major responsibility to this community.

**FY 15 Emerging Issues**

- The State Attorney's Office has expanded its work on public corruption investigations and prosecutions, in addition to investigation and prosecution of fraud crimes against the elderly, drug trafficking and local gangs. The Assistant State Attorneys work directly with law enforcement at crime scenes and during investigations exposing them to safety and security issues as any other law enforcement officer.
- All courtrooms are expected to become digital during the next year. There will be an initial challenges to ensuring a paperless system and coordinating efforts throughout the County. Greater resources and support costs are expected to properly equip our personnel, allow for outside access to our servers and software programs by all police officers and other outside agencies, and ensure the accuracy of all processes.

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Other	\$ 1,705	\$ -	\$ -	\$ -	-
<b>SubTotal</b>	<b>\$ 1,705</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>Appropriations</u></b>					
Operating Expenses	\$ 224,552	\$ 286,379	\$ 297,663	\$ 11,284	4%
Transfers	3,594	3,594	3,594	-	-
<b>SubTotal</b>	<b>\$ 228,146</b>	<b>\$ 289,973</b>	<b>\$ 301,257</b>	<b>\$ 11,284</b>	<b>4%</b>
<b>Ad Valorem Funding</b>	<b>\$ 226,441</b>	<b>\$ 289,973</b>	<b>\$ 301,257</b>	<b>\$ 11,284</b>	<b>4%</b>

---

---

**DEPARTMENT SUMMARY****MISSION STATEMENT**

To provide a fair and equitable tax roll according to Florida Statutes, administer all exemptions, and serve the public of Palm Beach County in a courteous manner.

**Department Overview**

The Property Appraiser, an elected Constitutional Officer, is charged with the responsibility of determining the value of real and tangible personal property within the County; maintaining certain records connected therewith and applying the 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 valuation is the tax base for ad valorem funds to support the function of County government, the School Board, municipalities, and other various ad valorem districts.

The Property Appraiser administers various types of exemptions including homestead, disability, senior citizen, widow/widower, historic property, and economic exemptions. The Property Appraiser also maintains the base map information for various geographic-processing applications used by the Property Appraiser's office and the County.

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Other	\$ 1,351	\$ -	\$ -	\$ -	-
<b>SubTotal</b>	<b>\$ 1,351</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>Appropriations</u></b>					
Property Appraiser Commission	\$ 17,228,683	\$ 17,827,000	\$ 18,421,398	\$ 594,398	3%
Refund – Property Appraiser Commission	(1,207,170)	(1,000,000)	(1,000,000)	-	-
Postage Expense	234,237	250,000	250,000	-	-
<b>SubTotal</b>	<b>\$ 16,255,750</b>	<b>\$ 17,077,000</b>	<b>\$ 17,671,398</b>	<b>\$ 594,398</b>	<b>3%</b>
<b>Ad Valorem Funding</b>	<b>\$ 16,254,398</b>	<b>\$ 17,077,000</b>	<b>\$ 17,671,398</b>	<b>\$ 594,398</b>	<b>3%</b>
<b>Positions</b>	<b>266</b>	<b>266</b>	<b>266</b>	<b>-</b>	<b>-</b>

The commissions paid to the Property Appraiser are calculated based on the proportionate share of taxes levied the previous fiscal year times the Property Appraiser's appropriation budget. The County's proportionate share decreased by 0.3% compared to last year. However, the Property Appraiser's appropriation budget increased by 3.1%, from \$22.5 million to \$23.2 million. This resulted in an increase in commissions paid to the Property Appraiser.

---

**DEPARTMENT SUMMARY**

---

**Department Overview**

The Sheriff, an independently elected constitutional officer, is the chief law enforcement officer of Palm Beach County. 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 & 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.

**FY 15 Objectives**

1. Community policing countywide to provide citizens with greater access to agency services and a more rapid response to community needs.
2. Enhance Reserve Deputy Program to reduce employee costs.
3. More effective accountability to citizens through enhanced technology allowing more agency transparency.
4. Continue to reduce public assistance fraud through pro-active investigations into public housing fraud, food stamp fraud, and insurance fraud.
5. Enhance business practices and continue the ongoing review of the budget process.
6. Continue to address the issue of pill mills and the prescribing doctors.
7. Regional policing for greater connection to the community and more efficient deployment of services.
8. Automate desktop crime analysis and mapping.
9. Expand grant funding resources to address crime prevention and the reduction of crime countywide.
10. Continue as Chairman of Homeland Security for South Florida and coordinate domestic security for law enforcement agencies.



## DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Charges for Services	\$ 61,290,458	\$ 60,121,423	\$ 61,296,400	\$ 1,174,977	2%
Fines & Forfeitures	1,246,353	532,500	460,000	(72,500)	(14%)
Grants	6,589,261	2,742,123	1,544,384	(1,197,739)	(44%)
Licenses & Permits	13,664	7,500	10,000	2,500	33%
Excess Fees	14,524,716	10,000,000	5,000,000	(5,000,000)	(50%)
Other	3,327,337	3,380,000	2,680,000	(700,000)	(21%)
Interfund Transfers	45,996	-	-	-	-
Fund Balance	2,602,188	1,550,947	1,497,218	(53,729)	(3%)
<b>SubTotal</b>	<b>\$ 89,639,973</b>	<b>\$ 78,334,493</b>	<b>\$ 72,488,002</b>	<b>\$ (5,846,491)</b>	<b>(7%)</b>
<b><u>Appropriations</u></b>					
Operating Expenses	\$ 247,377	\$ 300,000	\$ 300,000	\$ -	-
Transfers	485,874,518	510,085,843	532,844,633	22,758,790	4%
Reserves	-	1,550,947	1,221,627	(329,320)	(21%)
<b>SubTotal</b>	<b>\$ 486,121,895</b>	<b>\$ 511,936,790</b>	<b>\$ 534,366,260</b>	<b>\$ 22,429,470</b>	<b>4%</b>
<b>Ad Valorem Funding</b>	<b>\$ 398,860,502</b>	<b>\$ 433,602,297</b>	<b>\$ 461,878,258</b>	<b>\$ 28,275,961</b>	<b>7%</b>
<b>Positions</b>	<b>3,952</b>	<b>3,952</b>	<b>3,982</b>	<b>30</b>	<b>1%</b>

## SIGNIFICANT CHANGES

**Non Ad-Valorem Revenues**

Charges for Services - \$927,594 increase in governmental and private contract services.

Grants - budget is based on mid-year estimates; the FY 2015 budget will be amended to include carry forwards from FY 2014 grants.

Excess Fees - (\$5,000,000) decrease based on estimates for FY 2014.

**Appropriations**

Positions 30 - Mid-year FY 2014; three positions added within the Court Services/Bailiff Program and 27 civilian and/or sworn positions added within the Law Enforcement Program.

Transfers - \$2,539,154 carry forward request.

Reserves - (\$329,091) decrease in the Law Enforcement Trust Fund due to increased allocations in FY 2014.

---

**DEPARTMENT SUMMARY**

---

**MISSION STATEMENT**

To provide an environment to conduct fair and nonpartisan County, State, and Federal elections for the voters of Palm Beach County.

**Department Overview**

The Supervisor of Elections' (SOE) personnel perform several functions which include, but are not limited to 1) Voter records and history maintenance: the election specialists maintain accurate voter records reflecting party affiliation, updated mailing information, and voter history; 2) Poll Worker staffing: this group recruits, trains, and schedules precinct poll workers for elections and maintains the poll workers' work history; 3) Early and absentee ballot voting: the number of voters choosing to vote early or by absentee ballot has increased significantly in recent years and these groups provide the staffing and services to enable options for voting other than on Election Day; 4) Voting Equipment Center: this group ensures the working condition of the SOE's voting equipment, prepares the equipment and polling location information for elections, and manages the distribution of equipment to and from polling precincts for each election; 5) Information Technology: staff manage the Palm Beach County records in the Florida Voter Registration System (a comprehensive record of voters and voting history), tabulates election results for all elections, and oversees all computer operations; 6) Business Affairs: this is the fiscal office that manages the SOE budget, permanent and temporary staff payroll, human resources, purchasing, and business accounts.

Strategically located offices in West Palm Beach, Belle Glade, Palm Beach Gardens, and Delray Beach serve the voting public. In addition, the SOE's Service Center in Riviera Beach serves as the location for voting equipment storage, voting tabulation, absentee ballot processing, and voter records retention.

**FY 14 Highlights & Accomplishments**

- Provided services to municipalities for the March 2014 Uniform Municipal Elections, including training of the municipalities' poll workers, distribution of voting equipment, vote tabulation, and auditing and posting of election results for each participating municipality.
- Introduced ePollBooks used by election workers for voter check-in at Early Voting and Precinct locations during the August Primary Election. The processing of voter information in the ePollBook promptly records and reports accurate voter history. In addition, productivity of the election and office staff has been enhanced.
- Successfully conducted the 2014 Primary Election, which included partisan and non partisan races for federal, state, and county offices, including the United States Congress, Florida's Governor and Attorney General, the Palm Beach County School District, and Board of County Commissioners.

**FY 15 Emerging Issues**

- Continued growing trend in the use of early voting sites and absentee ballots.
- Growing diversity in the voting population, which requires increased language capability of election office staff and poll workers.
- Continued efforts to perform according to election law changes with appropriate training of staff.

**FY 15 Objectives**

1. Successfully plan and implement the November 2014 General Election.
2. Manage improved maintenance of voter records, voter history, and compilation of required reporting of election activities.
3. Continue to enhance capability for timely and accurate reporting of election results.
4. Enhance the quality of staff service levels through continued training and cross training.
5. Provide quality training of election workers to enable accuracy of the voters' experience at the polling locations.

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b><u>Non Ad-Valorem Revenues</u></b>					
Charges for Services	\$ 220,695	\$ 200,000	\$ 220,000	\$ 20,000	10%
Grants	230,611	-	-	-	-
Excess Fees	822,354	400,000	400,000	-	-
Other	7,647	5,000	1,200	(3,800)	(76%)
<b>SubTotal</b>	<b>\$ 1,281,307</b>	<b>\$ 605,000</b>	<b>\$ 621,200</b>	<b>\$ 16,200</b>	<b>3%</b>
<b><u>Appropriations</u></b>					
Operating Expenses	\$ 458,953	\$ 205,000	\$ 221,200	\$ 16,200	8%
Transfers	10,110,000	9,252,989	9,219,250	(33,739)	-
<b>SubTotal</b>	<b>\$ 10,568,953</b>	<b>\$ 9,457,989</b>	<b>\$ 9,440,450</b>	<b>\$ (17,539)</b>	<b>-</b>
<b>Ad Valorem Funding</b>	<b>\$ 9,287,646</b>	<b>\$ 8,852,989</b>	<b>\$ 8,819,250</b>	<b>\$ (33,739)</b>	<b>-</b>
<b>Positions</b>	<b>45</b>	<b>45</b>	<b>49</b>	<b>4</b>	<b>9%</b>

**SIGNIFICANT CHANGES**

**Appropriations**

Positions 4 - **Mid-Year 3** - Election Specialists; **Budget Process 1** - Assistant Fiscal Manager

Personal Services - increase primarily due to the addition of four new positions.

Capital Outlay - decrease based on estimated capital needs; FY 2014 included a one-time purchase of printers.

---

---

**DEPARTMENT SUMMARY****MISSION STATEMENT**

As a constitutional officer, the Tax Collector is responsible for the collection and distribution of taxes and fees for the benefit of our community.

**Department Overview**

The Tax Collector, an elected constitutional officer, is responsible for the collection and distribution of Ad Valorem taxes and non-Ad Valorem assessments levied by the County, School Board, municipalities, and special taxing districts. Additional responsibilities include collection of business tax receipts, issuance of adult entertainment licenses, and collection of tourist development tax for Palm Beach County. The Tax Collector is also the Executive Agent for the State of Florida to register and title motor vehicles and vessels, sell hunting and fishing licenses, issue driver's licenses, and collect certain sales taxes and other miscellaneous fees. Final approval authority for the budget of the Tax Collector resides with the State Department of Revenue. Funding for the operation of the Tax Collector's Office is provided from various commissions charged by the Tax Collector for services provided. "Excess Revenues" (additional funds remaining after all expenditures have been paid) are returned at the end of the fiscal year, on a pro rata basis, to the various taxing/assessment authorities that have been charged commissions.

DEPARTMENT FINANCIAL SUMMARY

	FY 13 Actual	FY 14 Budget	FY 15 Budget	Change (FY 14-FY 15)	
				\$	%
<b>Appropriations</b>					
Tax Collector Commission	\$ 31,137,868	\$ 32,900,000	\$ 35,500,000	\$ 2,600,000	8%
Refund – Tax Collector Commission	(27,438,516)	(28,800,000)	(31,191,700)	(2,391,700)	8%
Postage Expense	69,043	66,000	66,000	-	-
<b>SubTotal</b>	<b>\$ 3,768,395</b>	<b>\$ 4,166,000</b>	<b>\$ 4,374,300</b>	<b>\$ 208,300</b>	<b>5%</b>
<b>Ad Valorem Funding</b>	<b>\$ 3,768,395</b>	<b>\$ 4,166,000</b>	<b>\$ 4,374,300</b>	<b>\$ 208,300</b>	<b>5%</b>
<b>Positions</b>	<b>305</b>	<b>314</b>	<b>315</b>	<b>1</b>	<b>-</b>

SIGNIFICANT CHANGES

Appropriations

Positions 1 - Client Service Specialist. Due to taking over driver's license operations from the State of Florida, the Call Center has experienced an increase in calls and this position will help to reduce telephone wait times.

**What is it and why do we have one?**

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**

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:

- a. Road construction and paving.
- b. New and expanded physical facilities for the community.
- c. Large scale rehabilitation or replacement of existing facilities.
- d. Purchase of equipment items that have a relatively long period of usefulness.
- e. The cost of engineering or architectural studies and services relative to a specific improvement.
- f. The acquisition of land to build a community facility such as a park, highway, library, airport, etc.

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 the Office of Financial Management and Budget 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:** The following is a list of acceptable reasons 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 and replacement of, 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:** The following is a list of project prioritization categories:

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 inter-governmental 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 2015 capital budget are roads, parks, buildings, Convention Center Hotel and Max Planck Florida Corporation grant agreement which were necessitated for the County's role in providing these basic services to its citizens.

Long term operations and maintenance costs resulting from the Five-Year Capital Improvement Program are addressed in this section under “Impact of Capital Projects on the Operating Budget” and “Estimated Operating Impact of Capital Projects” on pages 367 and 368.

The FY 2015 Capital Improvement Program (CIP) has appropriations totaling \$1.23 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 chart on pages 344 and 345 provides a summary by category of the FY 2015 CIP budget adopted by the Board.

The CIP document, published separately, includes a detail listing for each capital project approved for FY 2015 as well as estimates for FY 2016 to FY 2019. The following is a link to the CIP Document.

<http://www.pbcgov.com/ofmb/budget/capital/2015/>

The total new capital approved by the Board for FY 2015 totals \$209 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 projects (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.

Pages 349 through 366 include 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 REVENUES & APPROPRIATIONS****CAPITAL BUDGET REVENUES**

<u>Revenues</u>	<u>Criminal Justice</u>	<u>Environ. Land &amp; Bchs.</u>	<u>Fire Rescue</u>	<u>General Gov't</u>	<u>County Library</u>
Ad Valorem Taxes	\$0	\$250,000	\$0	\$17,075,312	\$0
Enterprise Revenue	0	0	0	0	0
Interest & Other	(12,611)	5,073,481	0	13,447,486	(22,652)
Gas Tax	0	0	0	0	0
Grants	0	9,209,099	0	0	0
Assessments	0	0	0	0	0
Impact Fees	252,223	0	0	1,263,554	453,043
Loan/Bonds Proceeds	0	0	0	0	0
Tourist Development Tax	0	2,772,981	0	0	0
Balances Forward	8,472,085	16,346,679	33,128,821	177,014,761	16,581,556
<b>Total Revenue</b>	<b>\$8,711,697</b>	<b>\$33,652,240</b>	<b>\$33,128,821</b>	<b>\$208,801,113</b>	<b>\$17,011,947</b>

**Appropriations**

Projects	\$6,205,298	\$30,508,873	\$15,997,049	\$141,902,923	\$8,931,055
Transfers	0	744,884	14,553,918	13,186,297	0
Reserves	2,506,399	2,398,483	2,577,854	53,711,893	8,080,892
<b>Total Appropriations</b>	<b>\$8,711,697</b>	<b>\$33,652,240</b>	<b>\$33,128,821</b>	<b>\$208,801,113</b>	<b>\$17,011,947</b>

**& APPROPRIATIONS BY CATEGORY**

<b>Parks and Recreation</b>	<b>Five Year Road Program*</b>	<b>Street &amp; Drainage</b>	<b>Airports</b>	<b>Water Utilities</b>	<b>Total</b>
\$1,000,000	\$0	\$0	\$0	\$0	\$18,325,312
0	0	0	83,153,494	45,253,768	128,407,262
1,859,737	17,343,404	(25,000)	715,000	18,000	38,396,845
0	6,705,778	0	0	0	6,705,778
743,920	4,648,324	0	37,116,683	1,306,520	53,024,546
0	0	500,000	0	860,000	1,360,000
2,681,000	12,649,525	0	0	0	17,299,345
0	0	0	0	0	0
0	0	0	0	0	2,772,981
26,845,829	341,482,078	9,728,862	120,017,144	213,443,897	963,061,712
<b>\$33,130,486</b>	<b>\$382,829,109</b>	<b>\$10,203,862</b>	<b>\$241,002,321</b>	<b>\$260,882,185</b>	<b>\$1,229,353,781</b>
\$17,740,668	\$86,984,396	\$796,169	\$153,326,037	\$166,229,541	\$628,622,009
105,754	1,027,375	0	36,440,586	21,158,000	87,216,814
15,284,064	294,817,338	9,407,693	51,235,698	73,494,644	513,514,958
<b>\$33,130,486</b>	<b>\$382,829,109</b>	<b>\$10,203,862</b>	<b>\$241,002,321</b>	<b>\$260,882,185</b>	<b>\$1,229,353,781</b>

\* Based on the Five Year Road Program Adopted by the BCC on July 22, 2014.

**HISTORY CAPITAL PROJECTS BY TYPE**

<b>Project Type</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Estimated 2014</b>	<b>Budget 2015</b>
<b>Criminal Justice</b>	\$18,896,488	\$9,158,038	\$1,295,477	\$8,711,697
<b>Environmental Lands &amp; Beaches</b>	8,950,954	17,776,543	7,102,605	33,652,240
<b>Fire-Rescue</b>	10,693,490	1,058,760	641,342	33,128,821
<b>General Government</b>	36,390,221	26,495,781	27,434,325	208,801,113
<b>County Library</b>	14,766,902	5,844,905	2,132,342	17,011,947
<b>Parks and Recreation</b>	5,158,559	18,752,250	5,016,032	33,130,486
<b>Five Year Road Program*</b>	49,544,748	54,924,731	20,019,521	382,829,109
<b>Streets &amp; Drainage (MSTU's)</b>	966,560	1,197,324	238,002	10,203,862
<b>Airports</b>	43,693,830	34,061,254	8,689,628	241,002,321
<b>Water Utilities</b>	30,548,345	31,854,960	7,827,399	260,882,185
<b>Total</b>	<b>\$219,610,098</b>	<b>\$201,124,546</b>	<b>\$80,396,673</b>	<b>\$1,229,353,781</b>

Most capital projects span multiple years from initial appropriation to completion. The above data for FY 2012-2014 reflects the actual and estimated amount of the project budgets expended during that year. The FY 2015 reflects all new funding and project balances from prior years.

*\*Based on the Five Year Road Program Adopted by the BCC on July 22, 2014.*

<u>Reserves Included in FY 2015 Capital Budget</u>	<u>Major Components</u>	<u>Program Totals</u>
<b>Criminal Justice</b>		\$2,506,399
176.5M NAV 08 CTF, Jail Expand/Pub Bldg	\$942	
Law Enfc/Impct Fees Z2 Rd Patl	2,505,457	
<b>Total for Major Components</b>	<b>2,506,399</b>	
<b>Environmental Lands &amp; Beaches</b>		\$2,398,483
11.6M Note Payable 08 CP, ESL Jupiter	\$1,618,740	
Unit 11 Acquisition/Enhancement	469,501	
South Lox Sl Wetland Restoration	53,100	
Beach Improvement	4,564	
South Lake Worth Inlet	252,578	
<b>Total for Major Components</b>	<b>2,398,483</b>	
<b>Fire Rescue</b>		\$2,577,854
Fire Rescue Improvement	\$794,717	
Fire Rescue Impact Fees	1,783,137	
<b>Total for Major Components</b>	<b>2,577,854</b>	
<b>General Government</b>		\$53,711,893
94.1M NAV 08-2 CP, Max Planck & SS Refunding	\$1,538,782	
15.6M NAV 11 CP, Max Planck	249,760	
10.7M NAV 13 CP, Sheriff Equipment	2,632	
27.8M NAV Tax 13 CP, Convention Center Hotel	5,728	
Abacoa Trust Sub Account	4,587,125	
Impact Fee Program - Roads Zone 1	1,058,353	
Impact Fee Program - Roads Zone 2	782,397	
Impact Fee Program - Roads Zone 3	801,332	
Impact Fee Program - Roads Zone 4	433,559	
Impact Fee Program - Roads Zone 5	796,363	
Impact Fee Program - Parks Zone 1	32,184	
Impact Fee Program - Parks Zone 2	36,029	
Impact Fee Program - Parks Zone 3	89,804	
Pud Civic Site Cash Out	139,386	
800 Mhz RR+I Fund	30,757,990	
Public Building Impact Fees	2,784,515	
TDC- Bldg Renewal & Replacement	1,245,279	
Impact Fee Program - Public Building	72,301	
Capital Outlay	430,379	
E911 Carry Forward Capital	7,867,995	
<b>Total for Major Components</b>	<b>53,711,893</b>	
<b>County Library</b>		\$8,080,892
22.3M GO 06, Library District Improvement	\$3,478	
Library Improvement Fund	888,234	
Library Expansion Prgm	6,451,358	
Library Impact Fees	737,822	
<b>Total for Major Components</b>	<b>8,080,892</b>	



<u>Reserves Included in FY 2015 Capital Budget</u>	<u>Major Components</u>	<u>Program Totals</u>
<b>Parks and Recreation</b>		\$15,284,064
26.3M NAV 96, Parks & Recreation Facilities	\$13,807	
25.0M GO 03, Recreational & Cultural Facilities	40,296	
25.0M GO 05, Recreational & Cultural Facilities	965,679	
50.0M GO 06, Waterfront Access	721,398	
8.1M Sunshine#9 06, So County Golf Course CTF	721	
Park Improvement Fund	134,013	
Park Impact Fees Z-1	2,993,239	
Park Impact Fees Z-2	3,432,834	
Park Impact Fees Z-3	6,982,077	
<b>Total for Major Components</b>	<b>\$15,284,064</b>	
<b>Five Year Road Program*</b>		\$294,817,338
Transportation Improvement Fund	\$142,308,269	
Road Impact Fee Zone 1	35,282,553	
Road Impact Fee Zone 2	30,948,262	
Road Impact Fee Zone 3	15,138,180	
Road Impact Fee Zone 4	17,981,420	
Road Impact Fee Zone 5	35,952,944	
Proportionate Share Trust Fund	17,205,710	
<b>Total for Major Components</b>	<b>\$294,817,338</b>	
<b>Street &amp; Drainage</b>		\$9,407,693
Unicorp Impr Fund	\$9,407,693	
<b>Total for Major Components</b>	<b>\$9,407,693</b>	
<b>Airports</b>		\$51,235,698
Airport Capital Projects	\$615,571	
Airports Imp & Dev Fund	16,486,055	
Airports Passenger Facility Chgs	30,837,301	
Noise Abatement & Mitigation	2,272,550	
Airports Restricted Assets Fd	1,024,221	
<b>Total for Major Components</b>	<b>\$51,235,698</b>	
<b>Water Utilities</b>		\$73,494,644
Renewal & Replacement	\$1,000,000	
Capital Improvements	69,564,731	
Special Assessment Prgrm Wud	133,528	
WUD FPL Reclaimed Water Renewal & Replacement	2,796,385	
<b>Total for Major Components</b>	<b>\$73,494,644</b>	
<b>Total All Programs</b>		<b>\$513,514,958</b>

*Note: Capital budget reserve program amounts also include non-project reserve balances residing in Capital Funds.*

*\*Based on the Five Year Road Program Adopted by the BCC on July 22, 2014.*

**FACILITIES DEVELOPMENT AND OPERATIONS**  
**Approved FY 2015 Capital Projects by Funding Source**  
**(\$ in 1,000)**

Project #	Description	Ad Valorem	Impact Fees	Other	Total Budget
<b>Large Capital Projects</b>					
B558	Airport Center Renovation	0	0	13,883	13,883
B572	Convention Center Parking Garage	0	0	58,400	58,400
B362	Jail Expansion Program	0	0	789	789
B584	West County Administration Building Modifications	300	0	0	300
<b>Small Capital Projects</b>					
B575	CATV Inhouse Systems	20	0	0	20
B585	Constitutional Facility Improvements	0	0	1,000	1,000
B371	Convention Center Renewal & Replacement	0	0	894	894
B576	Countywide Building Renewal & Replacement	3,813	0	0	3,813
B577	Countywide Electronic Systems Renewal & Replacement	540	0	0	540
B578	Countywide Parks Facility Renewal & Replacement	1,061	0	0	1,061
B579	Countywide Various Facility Improvements	250	0	0	250
B520	Courthouse Central Recording HVAC	215	0	0	215
B580	Courthouse DNA Equipment	66	0	0	66
B581	Government Center Chambers Monitor Upgrade	52	0	0	52
B582	Land Due Diligence	300	0	0	300
B583	Midwestern Center Clerk Renovations	108	0	0	108
B570	Parking Renewal and Replacement	0	0	650	650
B530	Roger Dean Stadium Renewal & Replacement	0	0	1,586	1,586
B586	Vista Office Build-Out	0	0	292	292
<b>Total Appropriations</b>		<b>6,725</b>	<b>0</b>	<b>77,494</b>	<b>84,219</b>

Fund	Funding recap	Ad Valorem	Impact Fees	Other	Total Budget
3040	14.6M NAV 06, Parking Facilities Expansion	0	0	650	650
3053	176.5M NAV 08 CTF, Jail Expand/Pub Bldg	0	0	789	789
3014	80.7M NAV 01, Convention Center	0	0	200	200
3018	94.3M NAV 04, Pub Imprv & Ref Airport Cntr 92	0	0	292	292
3804	Public Building Impr Fund	6,725	0	14,883	21,608
3807	TDC- Bldg Renewal & Replacement	0	0	2,280	2,280
TBD	To Be Determined	0	0	58,400	58,400
	<b>Total</b>	<b>6,725</b>	<b>0</b>	<b>77,494</b>	<b>84,219</b>

**Large Capital Projects - Facilities Development and Operations**

**Airport Center Renovation** - The scope of the project includes the renovation of the Airport Center Building #2 located at 160 Australian Avenue (former Engineering Building) and related sitework and parking. Building #2 was delayed from the FY 2008 CIP. A portion of the building will be occupied by the Tourist Development Council upon the termination of their existing lease and the remainder by PBSO (Central Records, Human Resources, Risk Management, and Graphics). The project budget is based on a pro rata share of the costs being borne by Bed Tax, Bond, and Ad Valorem funding.

**Convention Center Parking Garage** - This project constructs approximately 2,700 structured parking spaces to serve the Convention Center and its annual large scale events, exhibitor parking, show staff, and some additional parking anticipated for the future expansion of the Convention Center. The garage will also provide overflow parking for the hotel when they are booked at total guest room and meeting room capacity. Bonds will be funded by Bed Tax.

**Jail Expansion Program** - The scope of this program includes multiple projects identified in the detention facilities master plan approved by the Board in April 2006, with additional scope added in 2012. The \$3.5 million requirement in FY 2013 was to partially fund Video Visitation (VVS) improvements at the Main Detention Center, leveraging the video visitation equipment installed as part of the West Detention Center project, which will allow for operational savings. The FY 2015 request is for renewal/replacement projects in the original West Detention buildings. Beyond FY 2019 funding is for the Main Detention Center VVS expansion, resulting in additional operational savings, the redevelopment of the Stockade (Phase B), and the renovations to the main jail (Phase C). Beyond FY 2019 Ad Valorem funding is for the purchase of furniture, fixtures, and equipment.

**West County Administration Building Modifications** - This project will replace and upgrade all base building systems to meet current codes and new user requirements. The North/South wing second floor improvements include replacement of the stairwells, windows, and other building infrastructure elements necessary for re-occupancy of this wing at project completion. Funding for FY 2013 was included in the budget for Water Utilities Department (Fund 4011 Unit W037).

**INFORMATION SYSTEMS SERVICES**  
**Approved FY 2015 Capital Projects by Funding Source**  
**(\$ in 1,000)**

<u>Project #</u>	<u>Description</u>	<u>Ad Valorem</u>	<u>Total Budget</u>
<b>Large Capital Projects</b>			
I253	Data Center(s) Upgrade to 10/100/1,000 Gigabyte	300	300
I324	E-Mail Archive and Ediscovery Replacement	500	500
I300	Enterprise Backup Growth and Replacement	450	450
I255	Fiber Build-out of Enterprise Network	600	600
I295	Network Equipment and Vendor Support	700	700
I261	Network/Internet Security/Threat Management	50	50
I322	WinTel/UnixPower Storage Consolidation	115	115
I229	Wireless Connectivity	150	150
<b>Small Capital Projects</b>			
I315	Server Management System	220	220
I310	UNIX Server Growth and Replacement	340	340
I211	Video Service Delivery	25	25
I316	WAN In-Building Cabling	100	100
I311	Wintel Server Replacement & Growth (Maintenance)	350	350
	<b>Total Appropriations</b>	<b>3,900</b>	<b>3,900</b>
		<u>Ad</u>	<u>Total</u>
<u>Fund</u>	<u>Funding Recap</u>	<u>Valorem</u>	<u>Budget</u>
3901	Information Technology Capital Improvements	3,900	3,900
	<b>Total</b>	<b>3,900</b>	<b>3,900</b>

**Large Capital Projects - Information Systems Services**

**Data Center(s) Upgrade to 10/100/1,000 Gigabyte** - Pursuant to the CISCO Best Practices Audit, ISS intends to re-engineer the County Network core to mitigate the risk of a single failure impacting more than one method of network transport. These architectural changes will layer the network transport across multiple tiers to increase survivability and performance. The equipment in the Government Center Complex and Emergency Operations Center handles a trillion bytes of traffic per day and is engineered to be survivable and minimize any risk of failure due to a single component. The department is continuously increasing performance to keep up with the demands of an increasingly automated workforce and delivery of those services to the public. A single core chassis can cost \$500 thousand with an expected performance lifespan of two years. Generally, this life cycle is extended by migrating older equipment from the core to the perimeter.

**Large Capital Projects - Information Systems Services continued**

**E-Mail Archive and Ediscovery Replacement** - The current Mimosa archive and Oscope appliance vendor was bought out by Hewlett-Packard (HP). HP met with the Information System Services Computing Platforms Division Director and identified the Email archive and Ediscovery products are at the end-of-life and will be at the end of support life in the next two to three years.

**Enterprise Backup Growth and Replacement** - This funding request supports the purchase of additional hardware and software licensing used to back up data from disk to tape. Information Systems Services (ISS) currently uses two tape backup systems to protect email, office generated documents, and business application data from loss due to system failures or accidental deletion. Protection of data is a critical Information Technology function. A third tape backup environment will be used to provide the resources to meet data backup requirements and support the eventual replacement of the hardware as it becomes obsolete. Replacement of the Tape Library is necessary to maintain adequate backup resources.

**Fiber Build-out of Enterprise Network** - This project is to continue to extend the County's private fiber network to County facilities for maximizing performance and reducing ongoing expenses paid to AT&T. The long term goal is to reduce our reliance on AT&T and increase our ability to meet customer requirements. Targeted sites for next year include I-95 corridor, Southwest County facilities, and West County facilities.

**Network Equipment and Vendor Support** - Approximately \$9 million of network transport equipment is nearing end of life and will need to be replaced within the next twelve to eighteen months pursuant to Cisco's best practices recommendations. This project also accounts for the upgrade of network capacity to support increasing customer demand and transitioning the core transport service to optical wave-length switching to accommodate increases in bandwidth demand. These upgrades are not included in the VoIP/UC project.

**Network/Internet Security/Threat Management** - Manage the design and daily operation of the County's Network Security including firewalls, foreign networks, virus control, mail handling, authentication, and intrusion management systems. This also includes encryption to meet Federal and State data privacy requirements. A primary item in this budget is the replacement of the content filters for Library e-rate compliance. This budget also includes load balancers, Netmotion for wireless persistence, ProofPoint, Virtual Private Network, Safeword, and Affiliated Computer Systems. The value of the County's security infrastructure is approximately \$5 million. The growth in mail handling, remote access by staff, Internet use by employees, and delivery of services to the public via the Internet applies a constant strain on the department's ability to deliver performance that is expected. Use of smartphones and tablets also accounts for increased demand on the Network and Security infrastructure.

**WinTel/UnixPower Storage Consolidation** - This request supports the consolidation of Microsoft/Intel and Unix Power systems platforms. The benefits will enable both platforms to improve disaster recovery failover capabilities, leverage internal staffing skill sets, reduce maintenance cost, and better utilize storage assets.

**Wireless Connectivity** - ISS continues to expand the County's wireless network to eliminate AT&T circuits at existing locations and also bring new locations online where fiber is not a cost effective option. The County also has over 900 in-building wireless access points which are maintained utilizing this funding. This includes a phased replacement of Alvarion with Redline and a migration to 802.11AC.

**ENVIRONMENTAL RESOURCES MANAGEMENT**  
**Approved FY 2015 Capital Projects by Funding Source**  
**(\$ in 1,000)**

<u>Project #</u>	<u>Description</u>	<u>Ad Valorem</u>	<u>Other</u>	<u>Total Budget</u>
<b>Large Capital Projects</b>				
E111	Environmental Restoration	250	0	250
M028	Juno Beach Shore Protection	0	1,272	1,272
M015	Ocean Ridge Shore Protection	0	100	100
<b>Small Capital Projects</b>				
M051	Central Boca Shore Protection	0	300	300
M040	Coral Cove Dune Restoration	0	200	200
M041	Delray Beach Shore Protection	0	29	29
M039	North Boca Shore Protection	0	500	500
M016	South Boca Shore Protection	0	500	500
<b>Total Appropriations</b>		<b>250</b>	<b>2,901</b>	<b>3,151</b>
<hr/>				
<u>Fund</u>	<u>Funding Recap</u>	<u>Ad Valorem</u>	<u>Other</u>	<u>Total Budget</u>
3652	Beach Improvement	0	2,901	2,901
3654	Environmental Resources Capital Projects	250	0	250
<b>Total</b>		<b>250</b>	<b>2,901</b>	<b>3,151</b>

**Large Capital Projects - Environmental Resources Management**

**Environmental Restoration** - This project includes restoration of public water bodies such as Lake Worth Lagoon, Chain of Lakes, and Loxahatchee River. These funds also provide a source of matching funds for State and Local grants.

**Juno Beach Shore Protection** - 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 vegetation. The funding sources used in the "Other" category include Tourist Development Tax, interest earnings, and reserves.

**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" category include Tourist Development Tax, interest earnings, and reserves.

**PARKS AND RECREATION**  
**Approved FY 2015 Capital Projects by Funding Source**  
**(\$ in 1,000)**

Project #	Description	Ad Valorem	Impact Fees	Other	Total Budget
<b>Large Capital Projects</b>					
P645	Burt Aaronson South County Regional Park Phase III	0	125	0	125
P793	Canyon District Park Design and Development	0	500	0	500
P690	Dubois Park Expansion	0	150	0	150
P560	John Prince Park Improvements Phase IV	0	950	0	950
P782	John Prince Park Special Event Areas	0	250	0	250
P796	Morikami Museum and Japanese Gardens Expansion	0	1,150	0	1,150
P797	Off-Highway Vehicle (OHV) Park	0	225	0	225
P785	Okeehetee Golf Course Concession Expansion	0	150	0	150
P714	Okeehetee Park South Boating Center	0	500	0	500
P527	Okeehetee Park South Development Phase III	0	550	0	550
P799	Osprey Point Golf Course Clubhouse Expansion	0	850	0	850
P616	Riverbend/Reese Grove Park Phase III	0	1,000	0	1,000
P803	Veteran's Memorial Park Improvements	0	700	0	700
P594	Waterway Park	0	0	600	600
<b>Small Capital Projects</b>					
P757	ADA Compliance Measures	200	0	0	200
P791	Boat Ramp Renovation	0	0	465	465
P792	Calypso Bay Waterpark Improvements	128	0	0	128
P794	Coconut Cove Waterpark Improvements	77	0	0	77
P706	Information Technology Equipment Expansion and Replacement	52	0	0	52
P795	Jim Brandon Equestrian Center Footing Renovation	108	0	0	108
P798	Okeehetee Park Athletic Complex Drainage	150	0	0	150
P800	Park Operations Equipment Replacement	111	0	0	111
P801	Playground Replacement and Resurfacing	100	0	0	100
P802	Therapeutic Recreation Pool Resurfacing	65	0	0	65
P804	West Boynton Recreation Center Improvements	10	0	0	10
<b>Total Appropriations</b>		<b>1,001</b>	<b>7,100</b>	<b>1,065</b>	<b>9,166</b>



<u>Fund</u>	<u>Funding recap</u>	<u>Ad Valorem</u>	<u>Impact Fees</u>	<u>Other</u>	<u>Total Budget</u>
3601	Park Impact Fees Zone 1	0	1,225	0	1,225
3602	Park Impact Fees Zone 2	0	2,475	0	2,475
3603	Park Impact Fees Zone 3	0	3,400	0	3,400
3600	Park Improvement Fund	1,001	0	1,065	2,066
	<b>Total</b>	<b>1,001</b>	<b>7,100</b>	<b>1,065</b>	<b>9,166</b>

**Large Capital Projects - Parks and Recreation**

**Burt Aaronson South County Regional Park Phase III** - Phase III of South County Regional Park will result in the new recreational facilities that include special event areas, roadways, parking, restrooms, picnicking facilities, open play areas, playground, dog park, landscaping, site lighting, trails, ski lakes, boat ramps, canoe/kayak trails, environmental enhancements, forestation, entrance signage, irrigation wells and pumps, box office, production booth cover, stage expansion, and other support infrastructure. This project will provide developed acres of regional parks necessary to maintain the established Comprehensive Plan Level of Service as a result of permits issued for residential development. The proposed improvements will provide additional passive and active recreational facilities to serve the needs of residents in the South Park District. Funding in FY 2015 and future funding are from Zone 3 Park Impact Fees. Operating cost projections include maintenance and utility related expenses.

**Canyon District Park Design and Development** - The district park is a 53 acre undeveloped property in the Agricultural Reserve 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 park. As additional capital funding becomes available in future years, full development of the park will follow. This project will provide developed acres of district parks necessary to maintain the established Comprehensive Plan Level of Service as a result of permits issued for residential development. The improvements will provide additional recreational facilities to serve the needs of residents in the South Park District. Funding is from Zone 2 and 3 Park Impact Fees.

**Dubois Park Expansion** - This project will add new recreational facilities and support infrastructure on 1.6 acres of land acquired from the Susan B. Kindt Estate adjoining Dubois Park. The property includes several structures and a small marina that has been adapted for park use. Improvements will include multipurpose paths, parking, picnic areas, benches, gazebo, interpretive kiosk, kayak launch, fencing, landscaping and related infrastructure. This project provides the additional beach park acres necessary to maintain the established Comprehensive Plan Level of Service as a result of permits issued for residential development in Park Impact Fee Zone 1. The improvements will provide additional recreational facilities to serve the needs of residents in the North Park District. Funding is from Zone 1 Park Impact Fees. Operating cost projections include maintenance and utility related expenses.

**Large Capital Projects - Parks and Recreation continued**

**John Prince Park Improvements Phase IV** - This project includes lakeside improvements including roadways, parking, canoe and kayak launch areas, docks, fishing piers, as well as, shoreline facilities for additional waterfront use, playgrounds, dog park, restrooms, pavilions, day use picnic areas, bike paths, landscaping, irrigation, fencing, environmental enhancement, forestation and related utility and support infrastructure. This project will provide developed acres of regional park necessary to maintain the Comprehensive Plan Level of Service as a result of permits issued for residential development in Park Impact Fee Zone 2. The improvements will provide additional active and passive recreational facilities that serve the needs of new residents in the Central Park District. Funding in FY 2015 and future funding is from Zone 2 Park Impact Fees.

**John Prince Park Special Event Areas** - This project includes improvements to Center Drive and Picnic Island special event areas. Improvements include additional exercise stations, playgrounds, special event pavilions, shade covers, day use picnic areas, sidewalks, landscaping, irrigation, fencing, and related utility and support infrastructure. This project will provide developed acres of regional park necessary to maintain Comprehensive Plan Level of Service as a result of permits issued for residential development in Park Impact Fee Zone 2. The improvements will provide additional active and passive recreational facilities that serve the needs of new residents in the Central Park District. Funding is from Zone 2 Park Impact Fees.

**Morikami Museum and Japanese Gardens Expansion** - This project includes the design and construction of the museum building expansion to house additional display areas, collection storage, offices, gift shop, and admission booths. Garden expansion will include the design and construction of a bonsai display area with support structures and infrastructure, and an outdoor stage with restrooms for special events. Funding is from Zone 3 Park Impact Fees.

**Off-Highway Vehicle (OHV) Park** - This project includes the design and construction of an Off-Highway Vehicle (OHV) park at 20 Mile Bend, west of the Palm Beach County Sheriff's shooting range. The park will include OHV trails, ATV/MX trails, beginners' course, parking and staging areas, camping area, recreational boating lake, access roads, landscape berms, drainage and associated infrastructure. The proposed improvements will provide additional recreational facilities to serve the needs of residents. These improvements will provide additional regional park acreage necessary to maintain established Comprehensive Plan Level of Service for developed acres as a result of permits issued for residential development in Park Impact Fee Zone 1, 2 and 3.

**Okeehetee Golf Course Concession Expansion** - This project includes the expansion of the downstairs concession area at Okeehetee Golf Course Clubhouse by enclosing the 950 square foot covered patio area that surrounds the existing concession area. The project area already is under roof and has a ceiling and floor. Storefront windows and doors are needed to enclose the area, with interior finishes to complete the build out. This project will provide developed acres of regional park necessary to maintain the Comprehensive Plan Level of Service as a result of residential development in Park Impact Fee Zone 2. This project will also provide additional recreational facilities to serve the needs of new residents in the Central Park District. Funding in FY 2015 is from the Zone 2 Park Impact Fees.

**Large Capital Projects - Parks and Recreation continued**

**Okecheelee Park South Boating Center** - This project will include the construction of boat ramps, staging docks, canoe/kayak launching area, trailheads, parking, restrooms, pavilions, fencing, landscaping and support infrastructure for public boating access to the park's 100+ acre lake system. The boating center will be designed as part of Phase III of the Okecheelee Park South Development project. This project will provide developed acres of regional park necessary to maintain the Comprehensive Plan Level of Service as a result of residential development in Park Impact Fee Zone 2. This project will also provide additional recreational facilities to serve the needs of new residents in the Central Park District. Funding in FY 2015 is from Zone 2 Park Impact Fees. Operating cost projections include staff, utilities and related maintenance expenses.

**Okecheelee Park South Development Phase III** - Phase III includes the design and construction of the Park's lakes, shorelines, culverts, primitive camping area, bike paths, equestrian and hiking trails, landscaping, exotic removal, environmental enhancements, forestation and related infrastructure. This project will provide developed acres of regional park necessary to maintain the Comprehensive Plan Level of Service as a result of residential development in Park Impact Fee Zone 2. This project will also provide additional recreational facilities to serve the needs of new residents in the Central Park District. Funding is from Zone 2 Park Impact Fees. Operating cost projections include staff and equipment related expenses.

**Osprey Point Golf Course Clubhouse Expansion** - This project includes the design and construction of the Osprey Point Golf Course clubhouse. This project will repurpose the existing clubhouse for indoor food and beverage service and construct a second building for offices and pro shop. The existing facility has an undersized pro shop and exterior food and beverage service. The expansion will provide developed acres of regional park necessary to maintain the Comprehensive Plan Level of Service as a result of residential development in Park Impact Fee Zone 3. This project will also provide additional recreational facilities to serve the needs of new residents in the South Park District. Funding in FY 2015 is from the Zone 3 Park Impact Fees.

**Riverbend/Reese Grove Park Phase III** - Phase III of this project includes the design and construction of additional park improvements for this 700 acre regional park and Loxahatchee River Battlefield Park. Phase III construction commenced in FY 2007 to include day use picnic areas, bike paths, nature trails, historic site improvements, field office, restrooms, park entrance, access roads, bridges, parking, fencing, canoe/kayak livery, trails, maintenance facilities, exotic plant and tree removal, environmental restoration and infrastructure to support public access for this phase of park development. This project will provide developed acres of regional park necessary to maintain the Comprehensive Plan Level of Service as a result of permits issued for residential development in Park Impact Fee Zone 1. The improvements will provide additional passive recreational facilities to serve the needs of new residents in the North Park District. Funding is from Zone 1 Park Impact Fees.

**Veteran's Memorial Park Improvements** - This project includes the design and construction of a new lighted multipurpose athletic field and associated parking, sidewalks, fencing, irrigation, landscaping and support infrastructure. This project will provide developed acres of district parks necessary to maintain the established Comprehensive Plan Level of Service as a result of permits issued for residential development. The proposed improvements will provide additional recreational facilities to serve the needs of residents in the South Park District. Funding is from Zone 3 Park Impact Fees. Operating cost projections include maintenance and utility related expenses.

**Large Capital Projects - Parks and Recreation continued**

**Waterway Park** - This project will increase saltwater boating access for the benefit of the public in Palm Beach County. This project provides for the design and construction of a new boater access park at the southwest corner of the Indiantown Road bridge over the Intracoastal Waterway. Project elements include three boat launch ramp lanes and staging docks, car/trailer parking spaces, grass overflow parking, restrooms and support infrastructure. Funding in FY 2015 is from the Florida Boating Improvement Program (FBIP).

**COUNTY LIBRARY**  
**Approved FY 2015 Capital Projects by Funding Source**  
**(\$ in 1,000)**

<u>Project #</u>	<u>Description</u>	<u>Ad Valorem</u>	<u>Impact Fees</u>	<u>Total Budget</u>
<b>Small Capital Projects</b>				
L050	Gardens Library - Gutters	75	0	75
L049	Main Library - Story Time Room	80	0	80
L070	New Technology	100	0	100
L067	Pahokee (LVY) - A/C Replacement	70	0	70
L067	South Bay - A/C Replacement	100	0	100
L031	South Bay - Fire Alarm Replacement	50	0	50
L041	South Bay - Weatherproofing	40	0	40
L067	Tequesta Library - A/C Repair/Replacement	100	0	100
L031	Tequesta Library - Fire Alarm Replacement	50	0	50
L069	Tequesta Library - Roof Replacement	350	0	350
L031	Wellington Library - Fire System Replacement	98	0	98
L069	Wellington Library- Roof Repair/Replacement	25	0	25
L031	West Boynton Beach Library - Fire Alarm Replacement	50	0	50
<b>Total Appropriations</b>		<b>1,188</b>	<b>0</b>	<b>1,188</b>
<u>Fund</u>	<u>Funding Recap</u>	<u>Ad Valorem</u>	<u>Impact Fees</u>	<u>Total Budget</u>
3750	Library Improvement Fund	1,188	0	1,188
<b>Total</b>		<b>1,188</b>	<b>0</b>	<b>1,188</b>

**FIVE YEAR ROAD PROGRAM**  
**Approved FY 2015 Capital Projects by Funding Source**  
**(\$ in 1,000)**

Project #	Description	Impact Fees	Other	Total Budget
<b>Large Capital Projects</b>				
1116	60th St/W. of Royal Palm Beach Blvd (RPB) to E. of RPB Blvd	5,600	0	5,600
0703	Administrative Support and Computer Equipment	0	370	370
0768	Annual Contract Advertising	0	20	20
1421	Atlantic Avenue and Florida's Turnpike	500	0	500
1148	Australian Avenue/7th Street to 15th Street	2,600	0	2,600
1001	Bridges - Countywide	0	3,970	3,970
TBD	CR 880 (Old SR80) over C-51 Canal	0	490	490
TBD	CR 880 (Old SR80) Rehabilitation/Heavy Maintenance	0	3,231	3,231
1387	Flavor Pict Road/State Road 7 to Lyons Road	100	0	100
0704	Glades Area - Repair and Renovation	0	700	700
1423	Glades Road and Butts Road	100	0	100
TBD	Glades Road and Florida's Turnpike	220	0	220
1392	Haverhill Road/North of Caribbean Blvd to Bee Line Highway	500	0	500
1382	Hood Road/E of Florida's Turnpike to W of Central Blvd	200	0	200
VARIOUS	Intersection Program - Countywide	1,450	870	2,320
1383	Linton Blvd and Military Trail	300	0	300
1388	Lyons Road/Clint Moore Road to Atlantic Avenue	2,800	0	2,800
1389	Lyons Road/Hillsboro Canal to SW 18th Street`	100	0	100
0966	Northlake Blvd/Seminole Pratt Whitney Rd to Coconut Blvd	5,000	0	5,000
9100	Ocean Avenue Loan Repayment	0	1,029	1,029
1064	Old Dixie Highway/Park Avenue to Northlake Blvd	2,800	0	2,800
ANNUAL	Pathway Program - Countywide	0	1,500	1,500
1366	PGA Boulevard and Military Trail	1,100	0	1,100
1396	Purdy Lane/Forest Hill Elementary School to East Major Drive	1,100	0	1,100
0924	Recording Fees - Countywide	0	20	20
VARIOUS	Reserve for Plans and Alignment	0	200	200
VARIOUS	Reserves for Right of Way	0	200	200
1391	Roebuck Road/Jog Road to Haverhill Road	150	0	150
1395	Sandalfoot Blvd/State Road 7 to East of State Road 7	1,400	0	1,400
0728	Seminole Pratt Whitney Rd/Orange Blvd to Northlake Blvd	6,800	0	6,800
0620	Seminole Pratt Whitney Road and Northlake Blvd	3,500	0	3,500
0994	Silver Beach Road/East of Congress Ave to Old Dixie Hwy	3,100	0	3,100
1394	South West 3rd Street/State Road 7 to East of State Road 7	1,200	0	1,200
0603	Traffic Calming - Countywide	0	20	20
ANNUAL	Traffic Signals - Countywide	0	600	600
<b>Total Appropriations</b>		<b>40,620</b>	<b>13,220</b>	<b>53,840</b>

<u>Fund</u>	<u>Funding Recap</u>	Impact		Total
		<u>Fees</u>	<u>Other</u>	<u>Budget</u>
3501	Road Impact Fee Zone 1	7,200	0	7,200
3502	Road Impact Fee Zone 2	4,350	0	4,350
3503	Road Impact Fee Zone 3	20,900	0	20,900
3505	Road Impact Fee Zone 5	6,720	0	6,720
TBD	To Be Determined	1,450	870	2,320
3500	Transportation Improvement Fund	0	12,350	12,350
	<b>Total</b>	<b>40,620</b>	<b>13,220</b>	<b>53,840</b>

**Large Capital Projects - Five Year Road Program**

**60th St/W. of Royal Palm Beach Blvd (RPB) to E. of RPB Blvd** - 0.5 Mile, 3 Lanes

**Administrative Support and Computer Equipment** - Funding for staff support and computer equipment for program.

**Annual Contract Advertising** - Advertising costs for annual agreements.

**Atlantic Avenue and Florida's Turnpike** - Intersection Improvements

**Australian Avenue/7th Street to 15th Street** - 0.6 Miles, 5/6 Lanes

**Bridges - Countywide** - Bridge Rehabilitation and Replacement

**CR 880 (Old SR80) over C-51 Canal** - Bridge Replacement

**CR 880 (Old SR80) Rehabilitation/Heavy Maintenance** - Rehabilitation

**Flavor Pict Road/State Road 7 to Lyons Road** - 1.0 Miles/ 2 Lanes

**Glades Area - Repair and Renovation** - Proposed improvements for this program include the resurfacing of County roads throughout the Glades area; including striping, replacement of old guardrails and installation of new guardrails as needed.

**Glades Road and Butts Road** - Intersection Improvements

**Glades Road and Florida's Turnpike** - Intersection Improvements

**Haverhill Road/North of Caribbean Blvd to Bee Line Highway** - 1.6 Miles, 5 Lanes

**Hood Road/E of Florida's Turnpike to W of Central Blvd** - 1.2 Miles, 4 Lanes

**Intersection Program - Countywide** - The Intersection Improvement Program provides both minor and major improvements at intersections. These improvements increase capacity and improve safety. Projects are designed and constructed both in-house and through contracted services.

**Linton Blvd and Military Trail** - Intersection Improvements

**Lyons Road/Clint Moore Road to Atlantic Avenue** - 3.0 Miles, 4 Lanes

**Lyons Road/Hillsboro Canal to SW 18th Street** - 0.3 Miles, 6 Lanes

**Northlake Blvd/Seminole Pratt Whitney Rd to Coconut Blvd** - 3.4 Miles, 4 Lanes

**Ocean Avenue Loan Repayment** - Debt service on the \$15 million loan to rebuild the Ocean Avenue bridge.

**Old Dixie Highway/Park Avenue to Northlake Blvd** - 0.9 Miles, 3 Lanes

**Pathway Program - Countywide** - This program develops a list of requested pathways which are then divided into three categories and prioritized. Elementary school pathways are given the highest priority, followed by Middle and High School pathways. Additionally, the program includes funding for maintenance of existing pathways.

**PGA Boulevard and Military Trail** - Intersection Improvements

**Large Capital Projects - Five Year Road Program continued**

**Purdy Lane/Forest Hill Elementary School to East Major Drive** - 0.2 Miles, 3 Lanes

**Recording Fees - Countywide** - Provides funding for the expenses incurred in Right of Way (ROW) acquisitions. These include title searches, deed recordings, and other related legal expenses required for the purchases of ROW.

**Reserve for Plans and Alignment** - Funding for design costs, study costs and mitigation costs for projects included in the Program.

**Reserves for Right of Way** - Funding for Right of Way acquisition costs for projects included in the Program.

**Roebuck Road/Jog Road to Haverhill Road** - 1.0 Mile, 5 Lanes

**Sandalfoot Blvd/State Road 7 to East of State Road 7** - 0.1 Mile/ 5 Lanes

**Seminole Pratt Whitney Rd/Orange Blvd to Northlake Blvd** - 1.8 Miles, 4/6 Lanes

**Seminole Pratt Whitney Road and Northlake Blvd** - Intersection Improvements

**Silver Beach Road/East of Congress Ave to Old Dixie Hwy** - 0.9 Miles, 2 Lanes and 3 Lanes

**South West 3rd Street/State Road 7 to East of State Road 7** - 0.1 Mile/ 3 Lanes

**Traffic Calming - Countywide** - This program provides funding for the installation of traffic slowing devices such as speed humps and traffic islands in neighborhoods which request and demonstrate a need for such safety measures on their streets.

**Traffic Signals - Countywide** - Funding to design and install traffic signals utilizing mast arm support structures in lieu of strain pole/span wire support system.



**AIRPORTS**  
**Approved FY 2015 Capital Projects by Funding Source**  
**(\$ in 1,000)**

Project #	Description	Grants	Other Enterprise Revenues	Passenger Facility Charges	Interest & Other	Total Budget
<b>Large Capital Projects</b>						
A338	Lantana Airport - Improvements	0	2,000	0	0	2,000
A187	PBIA - Land Acquisition	0	0	0	500	500
<b>Small Capital Projects</b>						
A107	All Airports - Design and Engineering	0	2,000	0	0	2,000
A253	Lantana Airport - Miscellaneous Projects	0	20	0	0	20
A232	North County Airport - Miscellaneous Projects	0	40	0	0	40
A254	Pahokee Airport - Miscellaneous Projects	0	20	0	0	20
A268	PBIA - Airside Projects	0	55	0	0	55
A093	PBIA - Building 1475 Roof Repairs	0	400	0	0	400
A039	PBIA - Demolition	0	35	0	0	35
A043	PBIA - Environmental Projects	0	20	0	0	20
A030	PBIA - Equipment Airport Administration	0	135	0	0	135
A031	PBIA - Equipment Grounds Maintenance	0	172	0	0	172
A186	PBIA - Permits and Fees	0	10	0	0	10
A173	PBIA - Project Inspection and Administration	0	10	0	0	10
A215	PBIA - Replace Cabin Air Control System	0	100	0	0	100
A212	PBIA - Terminal Improvements	0	643	0	0	643
A035	PBIA - Terminal Maintenance Equipment	0	75	0	0	75
A175	PBIA - Testing and Miscellaneous Engineering	0	10	0	0	10
<b>Total Appropriations</b>		<b>0</b>	<b>5,745</b>	<b>0</b>	<b>500</b>	<b>6,245</b>
Fund	Funding recap	Grants	Other Enterprise Revenues	Passenger Facility Charges	Interest & Other	Total Budget
4110	Airport Capital Projects	0	917	0	0	917
4111	Airports Improvement and Development Fund	0	4,828	0	0	4,828
4114	Airports Restricted Assets Fd	0	0	0	500	500
<b>Total</b>		<b>0</b>	<b>5,745</b>	<b>0</b>	<b>500</b>	<b>6,245</b>

**Large Capital Projects - Airports**

**Lantana Airport - Improvements** - This project will provide for fuel farm, terminal and hangar improvements at Lantana Airport.

**PBIA - Land Acquisition** - This project will provide for necessary or required land purchases in the area of Palm Beach International Airport.

**WATER UTILITIES**  
**Approved FY 2015 Capital Projects by Funding Source**  
**(\$ in 1,000)**

<u>Project #</u>	<u>Description</u>	<u>User Fees</u>	<u>Other</u>	<u>Total Budget</u>
<b>Large Capital Projects</b>				
W031 6547	Asset Management - Wastewater Collection System Pipe Rehab	4,300	0	4,300
W031 6546	Asset Management - Wastewater Lift Station Rehabilitation	5,000	0	5,000
W031 6543	Asset Management - Water Distribution System Rehabilitation	4,000	0	4,000
W002 6541	Improvements to Water Treatment Plant #2	3,000	0	3,000
W003 6541	Improvements to Water Treatment Plant #3	2,000	0	2,000
W001 6541	Improvements to Water Treatment Plant #8	1,500	0	1,500
W005 6541	Improvements to Water Treatment Plant #9	1,700	0	1,700
W010 6545	Southern Region Water Reclamation Facility Improvements	3,200	0	3,200
W021 6543	Special Assessment Program	500	0	500
W006 6502	System Wide Buildings and Other Improvements	1,800	0	1,800
W016 6541	System Wide Membrane Element Replacement Projects	1,000	0	1,000
W006 6541	System Wide Water Treatment Plant Improvements	500	0	500
W004 6541	System Wide Wellfield Rehabilitation and Expansion	3,000	0	3,000
W014 6502	Telemetry Information Management System Upgrades	1,700	0	1,700
W019 6547	Wastewater Collection System Extension	2,500	0	2,500
W037	Western Region Customer Service and Operations Buildings	3,000	0	3,000
W026 6545	Western Region Wastewater Treatment Plant Improvements	2,000	0	2,000
W038 6543	Western Region Water Distribution System Rehab	5,000	0	5,000
W026 6541	Western Region Water Treatment Plant Improvements	2,000	0	2,000
<b>Total Appropriations</b>		<b>47,700</b>	<b>0</b>	<b>47,700</b>
<u>Fund</u>	<u>Funding Recap</u>	<u>User Fees</u>	<u>Other</u>	<u>Total Budget</u>
4011	Capital Improvements	47,200	0	47,200
4013	Special Assessment Prgm Wud	500	0	500
<b>Total</b>		<b>47,700</b>	<b>0</b>	<b>47,700</b>

**Large Capital Projects - Water Utilities**

**Asset Management - Wastewater Collection System Pipe Rehab** - 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 wastewater collection system piping based on failure risk and costs of repairing versus replacing the pipes.

**Large Capital Projects - Water Utilities continued**

**Asset Management - Wastewater 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 wastewater lift stations based on failure risk and costs of repairing versus replacing the lift station.

**Asset Management - Water Distribution 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 water distribution system piping based on the risk of failure and costs of repairing versus replacing the pipes.

**Improvements to Water Treatment Plant #2** - This project involves the design and construction of the following projects at Water Treatment Plant #2: 1) a new filtration system to replace the existing system which has reached the end of its useful life and cannot comply with anticipated additional treatment standards, 2) additional high service pump modifications necessary to provide additional treatment capacity, 3) a new lime slaker, 4) a new clarifier and 5) other plant improvements as necessary. Expenditures prior to FY 2009 are unrelated to the scope of this project.

**Improvements to Water Treatment Plant #3** - This project involves the design and construction of the following projects at Water Treatment Plant #3: 1) improvements to the degassifier cleaning system, 2) replacement of the permeate transmission main, 3) replacement of variable frequency drives for transfer pumps, 4) replacement of acid piping, and 5) other plant improvements.

**Improvements to Water Treatment Plant #8** - This project involves the replacement and upgrade of the ozone system with an ionic exchange system at Water Treatment Plant #8. The project is necessary because the existing ozone system will have reached the end of its useful life and makes it difficult to comply with additional treatment standards. Smaller projects necessary to comply with additional regulatory requirements and replace aging equipment are also included.

**Improvements to Water Treatment Plant #9** - This project involves the design and construction of the following projects at Water Treatment Plant #9: 1) replace the existing generator and related 8-point switch gear, 2) replace variable frequency drives for transfer pumps and wells, 3) replace sodium hypochlorite tanks, 4) replace air conditioning units at the mechanical control room and 5) other plant improvements as necessary.

**Southern Region Water Reclamation Facility Improvements** - This project includes the design and construction of various plant improvements to the Southern Region Water Reclamation Facility including: 1) expanding the plant capacity to 42.5 million gallons per day of waste water treatment capacity, 2) a Digester gas system to be used in lieu of microturbines, and 3) modifications required to comply with more stringent regulations in the form of the Underground Injection Compliance Rule. These modifications include upgrading and expanding the chlorination systems, expanding effluent filters, replacing sand filters, constructing a ten million gallon effluent storage tank, and modifying the existing deep injection well. Expenditures prior to FY 2010 are unrelated to the scope of this project.

**Special Assessment Program** - This ongoing project enables the Department to provide potable water service and/or sanitary sewer service to developed areas currently using wells and/or septic tanks. Assessments will be repaid by benefitting properties over a twenty year period with interest at 6.5%.

**System Wide Buildings and Other Improvements** - This project involves the replacement of the air conditioning system at the Department's testing laboratory and other building improvements as needed.

**System Wide Membrane Element Replacement Projects** - This project includes replacement of membrane elements at the Department's five existing water treatment plants. The project is necessary to maintain compliance with potable drinking water regulations.

**Large Capital Projects - Water Utilities continued**

**System Wide Water Treatment Plant Improvements** - This project involves the replacement of the Fluoride tanks at Water Treatment Plants 2, 3, 8, 9, & 11 and other water plant improvements as needed. Expenditures prior to FY 2010 are unrelated to the scope of this project.

**System Wide Wellfield Rehabilitation and Expansion** - This ongoing project involves the rehabilitation and replacement of existing wells and the construction of new production wells at the Department's water treatment plants. The project is necessary to increase the amount of raw water available for use in the production of potable water. An increase in the number of bulk water customers has increased the demand for potable water beyond expectations.

**Telemetry Information Management System Upgrades** - This project includes the upgrade of Smart Meter Transmission Stations which will allow the implementation of smart meters, Supervisory Control and Data Acquisition (SCADA) systems towers and improvements, and installation of telemetry at various lift stations. With the conversion to smart meters, customers will be able to access real time information about their water usage through their accounts. The installation of telemetry at various lift stations allow for the stations to be monitored remotely which provides the ability to respond to power outages and sewer spills more rapidly.

**Wastewater Collection System Extension** - This ongoing project involves the extension of wastewater force mains to areas which currently do not have sanitary sewer service available. Design and construction of a bypass force main to the East Central Region Wastewater Treatment Facility is included. This is a critical project to prevent catastrophic failure of the existing force main which is fifty years old.

**Western Region Customer Service and Operations Buildings** - This project involves the design and construction of a Customer Service, Operations, and Maintenance complex. The project is necessary to provide the infrastructure necessary to provide potable water and sanitary sewer service to the residents of Belle Glade, South Bay and Pahokee. The increase in funding is necessary due to additional costs for demucking the site and to fund renovations to existing buildings which will be modified to serve as a Customer Service and Administrative facility.

**Western Region Wastewater Treatment Plant Improvements** - This project includes new equipment and upgrades to improve the operational efficiency of the Belle Glade and Pahokee Wastewater Treatment Plants and comply with regulatory requirements. Projects include: 1) injection well video and fencing repairs, 2) a truck wash enclosure, and 3) miscellaneous plant improvements.

**Western Region Water Distribution System Rehab** - The Western Region experiences a water loss rate in excess of 50% due to an obsolete water distribution system. The ongoing project will replace these pipes in order to reduce the water loss to a level acceptable to the regulatory agencies and provide cleaner, potable water to the residents of the Western Region Service Area.

**Western Region Water Treatment Plant Improvements** - This project includes new equipment and upgrades to improve the operational efficiency of the Lake Region Water Treatment Plant and comply with regulatory requirements. Projects include: 1) a degassifier cleaning station, 2) million gallon water storage tank, and 3) other plant and well field improvements.

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, projects such as the Jail Expansion Program 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, and it's provided for projects requesting funding in FY 2015. Operating projections are developed using four (4) categories: Staff (personnel services), O&M (operating/maintenance), 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 2015 operating budget has increased by \$54 thousand due to capital projects expected to be completed. The following department's operating budgets have been impacted by these capital projects:

**Facilities Development & Operations**

A total operating budget of \$100 thousand is anticipated in FY 2016 due to the renovation of the Airport Center Building #2, and the construction of the Convention Center Parking Garage.

**Information System Services**

There is no impact to the operating budget.

**Miscellaneous/Non Departmental**

There is no impact to the operating budget.

**Environmental Resource Management**

There is no impact to the operating budget, projects include shore and environmental restoration.

**Fire Rescue**

A total operating budget of \$2.5 million is being added in FY 2018 due to the anticipated completion of a new fire station in central Palm Beach County, to serve the LeChalet/Haverhill Station Site.

**Parks and Recreation**

A total of \$54 thousand will be added in FY 2015, primarily due to construction of new facilities, staff cost, maintenance, and utility related expenses.

**County Library**

There is no impact to the operating budget.

**Five Year Road Program**

There is no impact to the operating budget.

**Airports**

There is no impact to the operating budget as projects include renovations/upgrades to existing infrastructure.

**Water Utilities Department**

There is no impact to the operating budget. Although additional funding is approved for new Customer Service and Operation Center, operating costs will be offset by moving from temporary to permanent facilities.

**ESTIMATED OPERATING IMPACT OF CAPITAL PROJECTS**

**FY 2015 Through FY 2019**

(\$ in 1,000)

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
<b><u>Facilities Development &amp; Operations</u></b>					
Airport Center Renovation	-	75	100	100	100
Convention Center Parking Garage	-	25	25	25	25
<b>Total</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 125</b>	<b>\$ 125</b>	<b>\$ 125</b>
<b><u>Fire Rescue</u></b>					
Agriculture Reserves South	-	-	-	-	1,693
Fire Station #41 South	-	-	-	2,493	2,493
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,493</b>	<b>\$ 4,186</b>
<b><u>Parks &amp; Recreation</u></b>					
Burt Aaronson South County Regional Park Phase III	\$ 5	\$ 6	\$ 6	\$ 6	\$ 6
Canyon District Park Design and Development	-	-	-	-	90
Dubois Park Expansion	-	4	4	4	4
John Prince Park Improvement Phase IV	10	30	30	30	30
John Prince Park Special Event Areas	3	6	6	6	6
Morikami Museum and Japanese Expansion	-	-	20	20	20
Off-Highway Vehicle (OHV) Park	-	-	-	-	15
Okeehetee Golf Course Concession Expansion	2	4	4	4	4
Okeehetee South Boating Center	4	18	18	18	18
Okeehetee South Park Development Phase III	20	30	30	30	30
Osprey Point Golf Course Clubhouse Expansion	-	-	5	10	10
Riverbend/Reese Grove Park Phase III	10	30	30	30	30
Veteran's Memorial Park Improvements	-	20	30	30	30
<b>Total</b>	<b>\$ 54</b>	<b>\$ 148</b>	<b>\$ 183</b>	<b>\$ 188</b>	<b>\$ 293</b>
<b>Grand Total</b>	<b>\$ 54</b>	<b>\$ 248</b>	<b>\$ 308</b>	<b>\$ 2,806</b>	<b>\$ 4,604</b>

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 2015, and in future years.

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**

The table on pages 370 through 373 shows there are currently forty-eight County bond issues. Ten are General Obligation issues, twenty-eight are Non-Self Supporting Revenue bonds, and ten are Self-Supporting Enterprise Issues. At original issue, total County debt for these issues was \$2,180,021,716. The current outstanding balance on these issues is \$1,196,617,087.

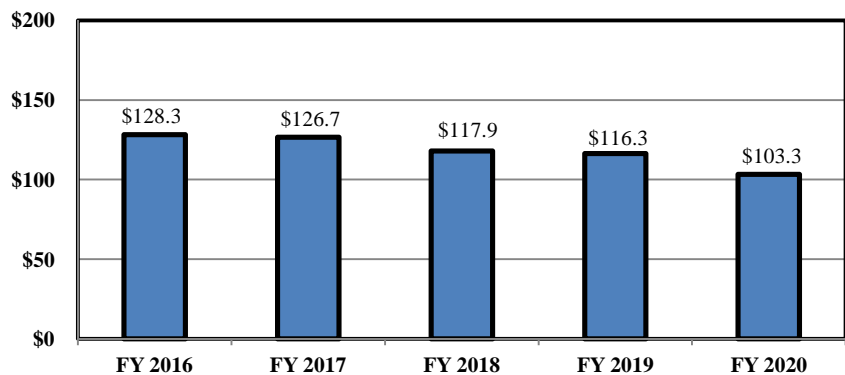
**Debt Service Summary by Function FY 2015**

The table on page 374 shows the FY 2015 funding requirement is \$159.2 million for County debt. This amount includes interest payments, principal, and fiscal charges on the debt.

**Future Debt Service Requirements After FY 2015**

The table on page 375 summarizes debt service requirements after FY 2015, based on currently outstanding County bond issues and other debt. The amounts are as follows:

FY 2016	\$128.3 million
FY 2017	\$126.7 million
FY 2018	\$117.9 million
FY 2019	\$116.3 million
FY 2020	\$103.3 million
Future	\$944.4 million



**Debt Service Ratios**

Pages 376 and 377 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.

<u>Issue/Purpose</u>	<u>Amount Issued</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Amount Outstanding as of 10/1/14</u>	<u>Moody's Investor's Service</u>	<u>Standard &amp; Poor's and Fitch</u>
<b><u>General Obligation Debt</u></b>						
<b><u>45.6M Refunding Bonds, Series 1998</u></b>						
Refund portion of Series 1991 and 1994 General Obligation Bonds for acquisition of environmentally sensitive lands	45,625,000	4/30/98	12/1/14	4,030,000	Aaa	AAA
<b><u>25M Bonds, Series 2005</u></b>						
Acquire, construct and improve recreational and cultural facilities	25,000,000	6/2/05	7/1/15	1,155,000	Aaa	AAA
<b><u>16M Refunding Bonds, Series 2005</u></b>						
Partial refunding of series 1999A Bonds	16,025,000	5/11/05	8/1/16	8,810,000	Aaa	AAA
<b><u>50M, Series 2006</u></b>						
Preserving, protecting, and expanding public needs to working waterfronts	50,000,000	3/21/06	8/1/16	4,650,000	Aaa	AAA
<b><u>22.3M, Series 2006</u></b>						
Acquisition, construction, expansion of Library facilities	22,335,000	2/22/06	8/1/25	2,225,000	Aaa	AAA
<b><u>115.8M Taxable Refunding Bonds Series 2006</u></b>						
Refund outstanding series 1999B and 2001A Go Bonds for Acquisition of Environmentally Sensitive Lands, Water Resources, Greenways, Agriculture Lands & Open Spaces	115,825,000	7/10/06	6/1/20	58,440,000	Aaa	AAA
<b><u>19.5M Refunding Bonds, Series 2010</u></b>						
Refund a portion of outstanding series 2003 Library Expansion Facilities	19,530,000	9/7/10	7/1/23	17,075,000	Aaa	AAA
<b><u>28.7M Refunding Bonds, Series 2010</u></b>						
Refund a portion of outstanding series 2003A and 2005, Recreation and Culture Facilities	28,700,000	10/6/10	7/1/25	27,345,000	Aaa	AAA
<b><u>11.8M Refunding Bonds, Series 2014</u></b>						
Refund a portion of outstanding series 2006, Library facilities	11,865,000	8/19/14	8/1/25	11,865,000	Aaa	AAA
<b><u>28.0M Refunding Bonds, Series 2014</u></b>						
Refund a portion of outstanding series 2006, Waterfront Access	28,035,000	8/19/14	8/1/26	28,035,000	Aaa	AAA
<b><u>Total - General Obligation Bonds</u></b>	<b><u>\$362,940,000</u></b>			<b><u>\$163,630,000</u></b>		



<u>Issue/Purpose</u>	<u>Amount Issued</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Amount Outstanding as of 10/1/14</u>	<u>Moody's Investor's Service</u>	<u>Standard &amp; Poor's and Fitch</u>
<b><u>Non Self-Supporting Revenue Bonds</u></b>						
<b><u>233.6M Criminal Justice Facilities Bonds, Series 1990</u></b>						
Construction of Judicial Center and Detention Facilities	233,620,000	7/1/90	6/1/15	19,615,000	Aa1	AA+
<b><u>18.6M Criminal Justice Fac. Refunding, Series 2002</u></b>						
Refund Criminal Justice Facility, Series 1994	18,560,000	9/5/02	6/1/15	2,015,000	Aa1	AA+
<b><u>81.3M Public Imp. Rev. Refunding Bonds Convention Ctr, Series 2004</u></b>						
Refunding Bonds for Convention Center	81,340,000	2/25/04	11/1/14	2,850,000	Aa1	AA+
<b><u>38.9M Public Improvement Rev. Bonds, Series 2004</u></b>						
Purchase land for Scripps Project	38,895,000	10/28/04	11/1/14	1,835,000	Aa1	AA+
<b><u>24.4M Public Improvement Rev. Taxable Bonds, Series 2004</u></b>						
Purchase land for Scripps Project	24,427,515	10/28/04	11/1/14	2,442,751	Aa1	AA+
<b><u>17.5M Parks &amp; Rec. Revenue Refunding Bonds, Series 2005</u></b>						
Refunding of 1996 Parks & Rec. Facility Bonds	17,455,000	3/31/05	11/1/16	5,755,000	Aa1	AA+
<b><u>13.5M Revenue Refunding Bonds Series 2005</u></b>						
Refunding of N. County Courthouse/Sheriff's Motor Pool 1997 Bonds	13,485,000	7/7/05	12/1/17	5,985,000	Aa1	AA+
<b><u>9.5M Public Improvement Rev. Refunding Bonds, Series 2005</u></b>						
Judicial Center Parking Facility Ref.	9,520,000	5/4/05	11/1/15	2,190,000	Aa1	AA+
<b><u>20.1M Stadium Facilities Revenue Refunding Bonds, Series 2005</u></b>						
Refunding of 1996 Stadium Facility Rev Bonds	20,070,000	6/22/05	12/1/16	5,980,000	Aa1	AA+
<b><u>133.9M Public Improvement Rev. Bonds, Series 2005</u></b>						
Acquire, construct & equip Scripps Research Institute	133,935,000	5/24/05	6/1/15	6,255,000	Aa1	AA+
<b><u>14.7M Public Improvement Rev. Bonds, Series 2006</u></b>						
Expansion Criminal Justice Parking Garage	14,685,000	12/6/06	12/1/16	10,865,000	Aa1	AA+
<b><u>2.6M Public Improvement Rev. Bonds, Series 2007A</u></b>						
To pay off the County's outstanding public improvement revenue note	2,582,648	11/14/07	11/1/14	2,005,028	Aa1	AA+
<b><u>5.2M Public Taxable Improvement Rev. Bonds, Series 2007B</u></b>						
To pay off the County's outstanding public improvement revenue note for Biomedical Research Park infrastructure project	5,180,949	11/14/07	11/1/14	4,154,554	Aa1	AA+
<b><u>98.1M Public Improvement Rev. Bonds, Series 2007C</u></b>						
Funding for completion of Scripps facilities at FAU	98,080,000	12/19/07	11/1/17	77,630,000	Aa1	AA+

<u>Issue/Purpose</u>	<u>Amount Issued</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Amount Outstanding as of 10/1/14</u>	<u>Moody's Investor's Service</u>	<u>Standard &amp; Poor's and Fitch</u>
<b><u>176.6M Public Improvement Rev. Bonds, Series 2008</u></b>						
For jail expansion program and government buildings	176,585,000	8/28/08	5/1/38	157,630,000	Aa1	AA+
<b><u>11.7M Public Improvement Rev. Note, Series 2008</u></b>						
Purchase environmentally sensitive lands	11,697,676	2/6/08	8/1/28	8,188,373	Aa1	AA+
<b><u>94.2M Public Improvement Rev. Refunding Bonds, Series 2008</u></b>						
Initial funding for Max Planck project and refunding of outstanding Sunshine State loans	94,235,000	11/13/08	11/1/28	78,275,000	Aa1	AA+
<b><u>29.5M Public Improvement Rev. Refunding Bonds, Series 2008A</u></b>						
To refund Sunshine State loans	29,476,000	4/23/08	12/1/20	11,998,000	Aa1	AA+
<b><u>11.6M Taxable Public Imp Rev. Bonds Series 2010</u></b>						
Permanent Financing Convention Ctr. Hotel Land initially paid for with Bond anticipation note	11,598,107	4/28/10	11/1/24	9,109,521	Aa1	AA+
<b><u>30.7M Public Improvement Rev. Bonds, Series 2011</u></b>						
For Ocean Avenue Bridge and Max Planck, Florida Corporation Projects	30,691,407	7/27/11	8/1/31	27,225,827	Aa1	AA+
<b><u>62.8M Public Improvement Rev. Refunding Bonds, Series 2011</u></b>						
Refunding Public Improvement Revenue Bonds for the Convention Center Project	62,775,000	8/13/11	11/1/30	62,775,000	Aa1	AA+
<b><u>16.2M Capital Improvement Refunding Bonds, Series 2012</u></b>						
Refund BAN for public building improvements - Four Points	16,189,340	4/17/12	3/1/27	14,202,355	Aa1	AA+
<b><u>147M Public Improvement Rev. Refunding Bonds, Series 2012</u></b>						
Refund Series 2004, 2004A and 2005A	147,000,000	6/28/12	6/1/25	147,000,000	Aa1	AA+
<b><u>10.0M Public Improvement Rev. Bonds, Series 2013</u></b>						
For the replacement of the County's telephone system	10,032,000	2/27/13	11/1/19	8,617,719	Aa1	AA+
<b><u>13.1M Public Improvement Rev. Bonds, Series 2013</u></b>						
For a grant to Max Planck	13,180,000	10/9/13	12/1/28	13,180,000	Aa1	AA+
<b><u>10.7M Improvement Rev. Bonds, Series 2013</u></b>						
For Sheriff equipment	10,667,000	10/25/13	12/1/18	10,667,000	Aa1	AA+
<b><u>28.1M Taxable Public Improvement Rev. Bonds, Series 2013</u></b>						
To construct the Convention Center Hotel	28,075,000	10/29/13	11/1/43	28,075,000	Aa1	AA+
<b><u>17.8M Public Improvement Rev. Bonds, Series 2014</u></b>						
For Palm Tran Connection equipment	17,830,000	6/12/14	9/1/19	17,830,000	Aa1	AA+
<b><u>Total - Non Self-Supporting Revenue Bonds</u></b>	<b><u>\$1,371,867,642</u></b>			<b><u>\$744,351,128</u></b>		

Issue/Purpose	Amount Issued	Issue Date	Maturity Date	Amount Outstanding as of 10/1/14	Moody's Investor's Service	Standard & Poor's and Fitch
<b><u>Self-Supporting Revenue Bonds</u></b>						
<b><u>60M Airport System, Series 2002</u></b>						
Refund Series 1992	60,150,000	7/3/02	10/1/14	12,500,000	A2	A
<b><u>69.1M Airport System, Revenue Bond Series 2006</u></b>						
Design, acquisition, construction & equipment of new parking garage	69,080,000	5/17/06	10/1/36	69,080,000	A2	A
<b><u>16.9M Airport System, Taxable Refunding Bonds, Series 2006B</u></b>						
Refund & Decrease Portions of Series 2001 and 2002	16,855,000	5/17/06	10/1/20	16,855,000	A2	A
<b><u>125.9M Water &amp; Sewer Revenue, Series 2006A</u></b>						
Acquisition of Royal Palm Beach system and funding to assist in financing Five Year Cap	125,850,000	4/24/06	10/1/36	33,690,000	Aaa	AAA
<b><u>12.5M Water &amp; Sewer Revenue Refunding bonds, Series 2006B</u></b>						
Refund portion of Series 1998 Bonds	12,485,000	4/24/06	10/1/17	8,465,000	Aaa	AAA
<b><u>68.1M Water &amp; Sewer Revenue Refunding Bonds, Series 2009</u></b>						
Acquisition, construction, and improvements for FPL reclaimed water project	68,115,000	7/22/09	10/1/40	56,930,000	Aaa	AAA
<b><u>72.4M Water &amp; Sewer Revenue Refunding Bonds, Series 2013</u></b>						
Refund portion of Series 2006A Bonds	72,430,000	2/27/13	10/1/33	72,430,000	Aaa	AAA
<b><u>Glades Utility Authority Debt - Wells Fargo</u></b>						
Glades Utility Authority (GUA) was absorbed by County along with the outstanding debt.	6,987,733	5/1/13	4/1/20	6,115,823	No Rating	No Rating
<b><u>Glades Utility Authority Debt - FDEP</u></b>						
Glades Utility Authority (GUA) was absorbed by County along with the outstanding debt.	9,706,341	5/1/13	5/15/33	9,675,136	No Rating	No Rating
<b><u>Glades Utility Authority Debt - Bank of NY</u></b>						
Glades Utility Authority (GUA) was absorbed by County along with the outstanding debt.	3,555,000	5/1/13	12/1/17	2,895,000	No Rating	No Rating
<b>Total - County Self-Supporting Debt</b>	<b><u>\$445,214,074</u></b>			<b><u>\$288,635,959</u></b>		
<b>All County Budgetary Controlled Debt</b>	<b><u>\$2,180,021,716</u></b>			<b><u>\$1,196,617,087</u></b>		

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, AA+, and AA+, respectively, to the County's Revenue Bonds supported by a pledge on Non-Ad Valorem revenues. The above ratings were assigned at the time of issuance of the bonds and may not reflect the current rating assigned by the rating agency.

<u>Fund</u>	<u>Principal</u>	<u>Physical</u>		<u>Total</u>
		<u>Government</u>	<u>Environment</u>	
45.6M GO Ref Bonds, Series 1998	4,030,000	112,325		4,142,325
25M GO Bonds, Series 2005	1,155,000	47,450		1,202,450
16M GO Refunding Bonds, Series 2005	1,605,000	403,125		2,008,125
50M GO Bonds, Series 2006	2,280,000	299,136		2,579,136
22M GO Bonds, Series 2005	1,085,000	142,276		1,227,276
115.8M GO Taxable Ref. Bonds, Series 2006	9,035,000	3,436,514		12,471,514
19.5M GO Refunding Bonds, Series 2010	1,675,000	479,825		2,154,825
28.7M GO Parks & Culture Ref. Bonds, Series 2010	1,160,000	1,357,150		2,517,150
11.8M GO Refunding Bonds, Series 2014	0	506,318		506,318
28.0M GO Refunding Bonds, Series 2014	0	1,147,568		1,147,568
233.6M CJ Facilities Bonds Series 1990	19,615,000	1,563,034		21,178,034
18.6M Criminal Justice Refunding, Series 2002	2,015,000	101,350		2,116,350
81.3M Conv. Center Rev. Ref. Bonds, Series 2004	2,850,000	76,850		2,926,850
38.9M Four Corners Revenue Bonds Series 2004	1,835,000	44,763		1,879,763
24.4M Taxable Four Corners Rev Bonds, Series 2004	2,442,751	6,000		2,448,751
17.5M Parks & Rec Refunding Bonds, Series 2005	1,840,000	206,525		2,046,525
13.5M Public Improvement Rev. Bonds, Series 2005	1,400,000	254,300		1,654,300
9.5M Judicial Ctr. Prkg. Fac Rev. Bonds, Series 2005	1,070,000	78,650		1,148,650
20.1M Stadium Fac. Refunding Bonds, Series 2005	1,895,000	252,874		2,147,874
133.9M Scripps Facility Revenue Bonds, Series 2005	6,255,000	356,460		6,611,460
14.7M Crim Jus Prkg Fac Rev Bonds, Series 2006	640,000	495,403		1,135,403
2.6M Rev Bond-Four Corners Infra, Series 2007A	109,538	78,206		187,744
5.2M Rev Bond-Four Corners Infra, Series 2007B	203,878	225,326		429,204
98.1M Scripps/Briger Revenue Bonds, Series 2007C	3,960,000	3,744,584		7,704,584
176.6M Jail Expan/Pub Bldg Rev Bonds, Series 2008	3,795,000	7,472,150		11,267,150
11.7M Public Improv Revenue Note, Series 2008	584,884	160,000		744,884
94.2M Pub Imp Rev & Ref Bonds, Series 2008	3,580,000	4,016,280		7,596,280
29.5M Refunding Bonds, Series 2008	2,400,000	377,628		2,777,628
11.6M Tax Rev Bds Conv Ctr. Hotel Ld, Series 2010	625,171	482,424		1,107,595
30.7M Revenue Improvement Bonds, Series 2011	1,232,971	863,713		2,096,684
62.8M Convention Ctr Rev Ref Bonds, Series 2011	0	3,140,450		3,140,450
16.2M Pub Improvement Revenue Bonds BAN, Series 2012	1,012,309	345,145		1,357,454
147M Public Improvement Revenue Bonds, Series 2012	4,265,000	7,169,000		11,434,000
10M Public Improvement Revenue Bonds, Series 2013	1,391,008	101,405		1,492,413
13.1M Public Improvement Revenue Bonds, Series 2013	692,450	373,474		1,065,924
10.7M Improvement Revenue Bonds, Series 2013	2,073,468	138,666		2,212,134
28.1M Tax Public Improvement Revenue Bonds, Series 2013	550,000	1,242,163		1,792,163
17.8M Public Improvement Revenue Bonds, Series 2014	3,440,000	358,000		3,798,000
146.1M Airport Bonds (1)	2,425,000		4,444,768	6,869,768
291.5M Water Utilities Bonds (2)	8,282,400		8,629,500	16,911,900
<b>TOTAL COUNTY</b>	<b>104,505,828</b>	<b>41,656,510</b>	<b>8,629,500</b>	<b>159,236,606</b>

**NOTES:**

- The expenditures included in the General Government column represent only interest payments and fiscal charges on general obligation and non self-supporting debt.

- The expenditures in the Physical Environment and the Transportation columns represent interest payments and fiscal charges on self-supporting debt. Water Utilities and Airports budget the October 1 principal and interest payments in the current year; however, for financial statement purposes, it is recorded in the year of payment.

(1) Three borrowings

(2) Seven borrowings

<b>Fiscal Year</b>	<b>General Obligation</b>	<b>Non Self-Supporting Revenue</b>	<b>Self-Supporting Revenue</b>	<b>Total County Debt</b>
<b>2016</b>	\$25,327,716	\$79,166,705	\$23,761,501	\$128,255,922
<b>2017</b>	24,990,976	77,932,347	\$23,739,982	126,663,305
<b>2018</b>	24,979,853	72,237,370	\$20,674,204	117,891,427
<b>2019</b>	25,185,893	70,551,676	\$20,550,375	116,287,944
<b>2020</b>	18,687,775	64,630,696	\$19,954,550	103,273,021
<b>Future</b>	<u>50,056,150</u>	<u>587,265,304</u>	<u>\$307,082,508</u>	<u>944,403,962</u>
<b>Total</b>	<b>\$169,228,363</b>	<b>\$951,784,098</b>	<b>\$415,763,120</b>	<b>\$1,536,775,581</b>

Note: This table includes principal and interest on currently outstanding bond issues and bonds expected to be issued in Fiscal Year 2015.

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 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 the County Airport and Water Utilities.

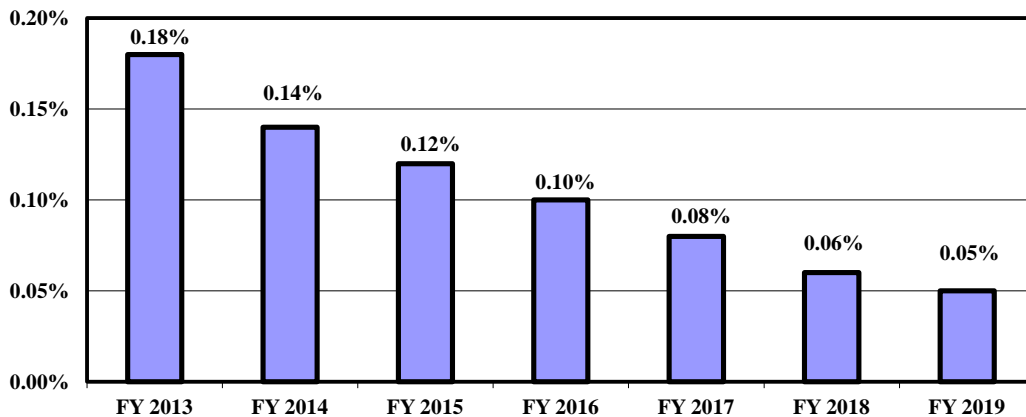
**Ratios**

The charts below and the table on pages 378 and 379 describes 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 first significant ratio is the ratio of net tax supported debt to taxable property values. This ratio indicates the proportion of tax-supported debt (general obligation or voted debt), net of any debt service reserves, to the taxable values that can be assessed to support that debt. Palm Beach County currently has a ratio of 0.12%.

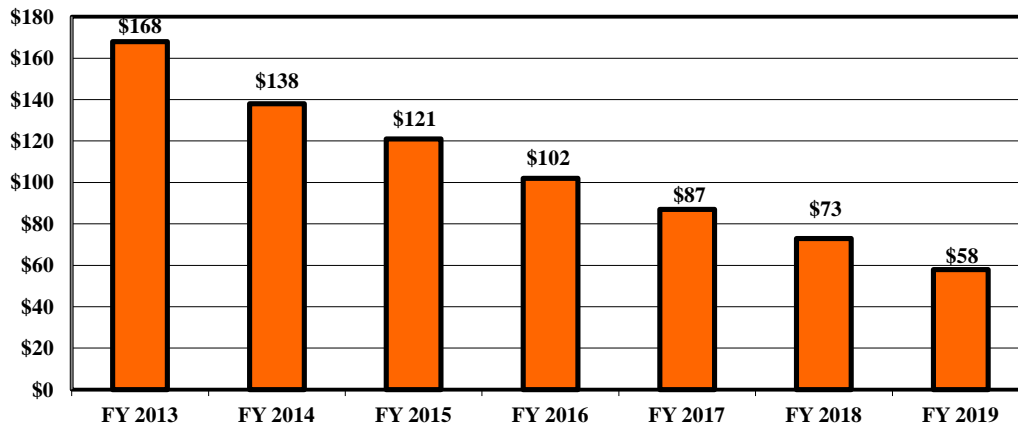
**Net Tax Supported Debt to Taxable Property Values**



**Net General Obligation Debt per Capita**

The second significant ratio is net tax supported debt per capita. This ratio indicates the net amount of tax support debt per person in the County. Palm Beach County projects to have a ratio of \$121 per person for outstanding bond issues in FY 2015, and is projected to be approximately \$58 per person in FY 2019.

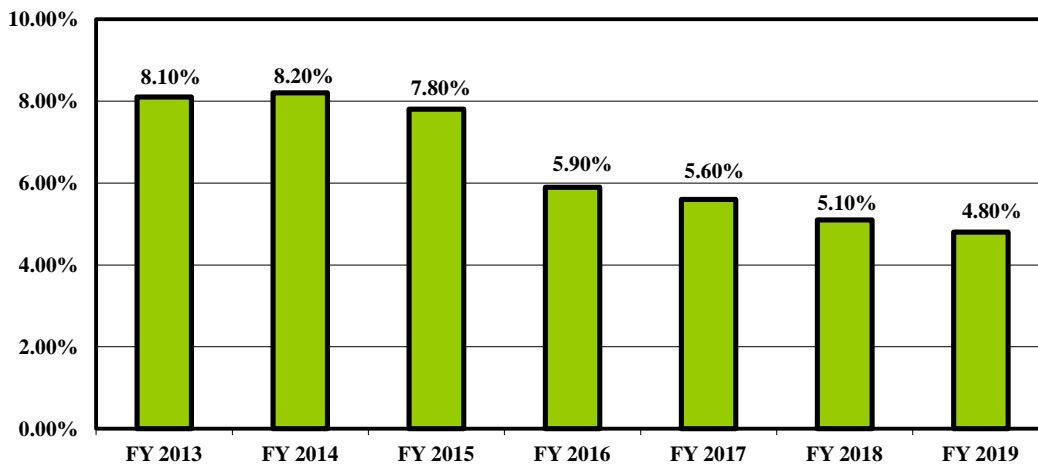
**Net Tax Supported Debt Per Capita**



**Other Ratios**

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 7.8% for FY 2015 with a projected decrease to 4.8% by FY 2019.

**Sum of Annual Debt Service Ratios on Tax Supported Debt & Non Self-Supporting Revenue Bond Debt to General Operating Expenditures**



**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 3.487 in FY 2015 and increase to 5.431 in FY 2019. The percentage of non-self supporting variable rate debt to total non-self-supporting debt is projected to be 1.4% in FY 2015 and the County does not anticipate increasing its variable rate in the next couple of fiscal years.

In summary, Palm Beach County continues to be in a very strong debt capacity position.

**DEBT SERVICE DATA**

---

---

	<b>FY 2015 Projected</b>	<b>FY 2016 Projected</b>
General Obligation debt (Net)	\$163,630,000	\$141,605,000
Taxable Values (in \$1000's)	\$139,568,796	\$147,942,924
Percent of Net General Obligation Debt to Taxable Values	0.12%	0.10%
Population Estimates	1,360,238	1,394,820
Net General Obligation Debt per Capita	\$121	\$102
General Operating Expenditures	\$1,724,977,720	\$1,776,546,802
Annual Debt Service General Obligation Debt	\$29,546,965	\$25,327,716
Percent of Annual Debt Service on General Obligation Debt to General Operating Expenditures	1.7%	1.4%
Annual Debt Service Non Self- Supporting Revenue Bond Debt	\$105,594,416	\$79,166,705
Percent of Annual Debt Service on Non Self-Supporting Revenue Bond Debt to General Operating Expenditures	6.1%	4.5%
Non Ad Valorem Revenues	\$368,240,398	\$371,922,802
Ratio of Annual Debt Service on Non Self-Supporting Revenue Bond Debt to Non Ad Valorem Revenues	3.487	4.698
Percent of Variable Rate Non Self- Supporting Debt to Total Non Self-Supporting Debt	1.4%	1.3%



<b>FY 2017 Projected</b>	<b>FY 2018 Projected</b>	<b>FY 2019 Projected</b>
\$122,760,000	\$103,305,000	\$82,850,000
\$156,819,499	\$166,228,669	\$176,202,389
0.08%	0.06%	0.05%
1,412,440	1,430,060	1,447,680
\$87	\$73	\$58
\$1,847,608,674	\$1,921,513,021	\$1,998,373,541
\$24,990,976	\$24,979,853	\$25,185,893
1.4%	1.3%	1.3%
\$77,932,347	\$72,237,370	\$70,551,676
4.2%	3.8%	3.5%
\$375,642,030	\$379,398,450	\$383,192,434
4.820	5.252	5.431
1.3%	1.3%	1.3%

**\$45.6M General Obligation Refunding Bonds, Series 1998**

	<b>Amount Budgeted</b>
Principal	\$4,030,000
Interest	110,825
Paying Agent Fees	<u>1,500</u>
Total	<u><u>\$4,142,325</u></u>

**Budget Comment**

This fund provides for the debt service on the Refunding Bonds, Series 1998 issued for the purpose of providing the funds required (1) to refund a portion of the County's General Obligation Bonds, Series 1994 and Series 1991 and (2) to pay the costs of issuing the Bonds. The Bonds are issued in \$5,000 Denominations, mature from 1998 to 2014, and pay annual interest of 3.5% to 5.5%. Funds to retire the bonds are provided from ad valorem taxes.

## Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1998	\$0	\$350,616	\$350,616
1999	1,480,000	2,077,794	3,557,794
2000	390,000	2,044,874	2,434,874
2001	400,000	2,030,354	2,430,354
2002	415,000	2,014,813	2,429,813
2003	3,050,000	1,945,773	4,995,773
2004	3,175,000	1,821,273	4,996,273
2005	3,305,000	1,691,673	4,996,673
2006	3,440,000	1,555,053	4,995,053
2007	2,770,000	1,427,401	4,197,401
2008	2,885,000	1,309,685	4,194,685
2009	3,000,000	1,185,350	4,185,350
2010	3,125,000	1,052,850	4,177,850
2011	3,270,000	902,350	4,172,350
2012	3,440,000	726,000	4,166,000
2013	3,625,000	531,713	4,156,713
2014	3,825,000	326,838	4,151,838
2015	4,030,000	110,825	4,140,825
	<u><u>\$45,625,000</u></u>	<u><u>\$23,105,231</u></u>	<u><u>\$68,730,231</u></u>

**\$25M Parks and Cultural General Obligation Bonds, Series 2005**

	<b>Amount Budgeted</b>
Principal	\$1,155,000
Interest	46,200
Paying Agent Fees	1,250
Total	<u><u>\$1,202,450</u></u>

**Budget Comment**

This fund provides debt services on \$25,000,000 voted bond issue for the purpose of financing the costs of acquiring, constructing and improving certain recreational and cultural facilities located within Palm Beach County. The bonds mature from 2006 to 2015 and pay annual interest of 3% to 5%. Funds to retire the bonds are provided by ad valorem taxes.

Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$785,000	\$1,167,449	\$1,952,449
2007	895,000	1,056,865	1,951,865
2008	920,000	1,032,253	1,952,253
2009	945,000	1,006,493	1,951,493
2010	975,000	979,088	1,954,088
2011	1,005,000	195,838	1,200,838
2012	1,045,000	155,638	1,200,638
2013	1,080,000	121,675	1,201,675
2014	1,115,000	85,225	1,200,225
2015	1,155,000	46,200	1,201,200
	<u><u>\$9,920,000</u></u>	<u><u>\$5,846,721</u></u>	<u><u>\$15,766,721</u></u>

NOTE: Bond refunded on 10/6/2010  
 \$15.08M refunded with DS Fund 2525 on 10/6/10

**\$16M Recreational and Cultural General Obligation Refunding Bonds, Series 2005**

	<b>Amount Budgeted</b>
Principal	\$1,605,000
Interest	401,875
Paying Agent Fees	1,250
Total	<u>\$2,008,125</u>

**Budget Comment**

This fund provides for the debt service on the refunding bonds, series 2005 issued to provide the funds required to refund a portion of the County's General Obligation Bonds, Series 1999A. The bonds mature from 2006 to 2019 and carry an interest rate of 2.625% to 4.5%. Funds to retire the bonds are provided from ad valorem taxes.

## Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2005	\$0	\$166,254	\$166,254
2006	55,000	748,144	803,144
2007	55,000	746,700	801,700
2008	55,000	745,188	800,188
2009	55,000	743,620	798,620
2010	1,265,000	742,025	2,007,025
2011	1,330,000	678,775	2,008,775
2012	1,395,000	612,275	2,007,275
2013	1,465,000	542,525	2,007,525
2014	1,540,000	469,275	2,009,275
2015	1,605,000	401,875	2,006,875
2016	1,685,000	324,225	2,009,225
2017	1,760,000	248,400	2,008,400
2018	1,840,000	169,200	2,009,200
2019	1,920,000	86,400	2,006,400
	<u>\$16,025,000</u>	<u>\$7,424,880</u>	<u>\$23,449,880</u>

**\$50M General Obligation Bonds Series 2006, Waterfront Access**

	<b>Amount Budgeted</b>
Principal	\$2,280,000
Interest	297,636
Paying Agent Fees	1,500
Total	<u><u>\$2,579,136</u></u>

**Budget Comment**

This fund provides debt service on the \$50 million voted bond issue for the purpose of financing the cost of Waterfront Access Projects. The bonds mature from 2007 to 2016 and pay annual interest of 3.3% to 4.375%. Funds to retire the bonds are provided from ad valorem taxes.

## Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$0	\$720,306	\$720,306
2007	1,730,000	1,994,694	3,724,694
2008	1,790,000	1,937,604	3,727,604
2009	1,850,000	1,877,638	3,727,638
2010	1,910,000	1,814,738	3,724,738
2011	1,975,000	1,749,798	3,724,798
2012	2,045,000	1,680,674	3,725,674
2013	2,120,000	1,607,054	3,727,054
2014	2,195,000	1,528,614	3,723,614
2015	2,280,000	297,636	2,577,636
2016	2,370,000	94,800	2,464,800
	<u><u>\$20,265,000</u></u>	<u><u>\$15,303,556</u></u>	<u><u>\$35,568,556</u></u>

NOTE: Bond refunded on 8/19/2014

\$29.7M refunded with DS Fund 2532 on 8/19/2014

**\$22.3M Library Expansion General Obligation Bonds, Series 2006**

	<b>Amount Budgeted</b>
Principal	\$1,085,000
Interest	141,001
Paying Agent Fees	<u>1,275</u>
Total	<u><u>\$1,227,276</u></u>

**Budget Comment**

This fund provides debt service on the \$22,335,000 voted bond issue for the purpose of financing the cost of land acquisition, design, engineering and construction of new library facilities and the renovation and rehabilitation of existing library facilities. The bonds mature from 2007 to 2016 and pay annual interest of 3.5% to 4.25%. Funds to retire the bonds are provided from ad valorem taxes.

## Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$0	\$405,628	\$405,628
2007	815,000	918,403	1,733,403
2008	845,000	889,878	1,734,878
2009	875,000	860,303	1,735,303
2010	905,000	831,428	1,736,428
2011	935,000	800,884	1,735,884
2012	965,000	769,094	1,734,094
2013	1,000,000	735,319	1,735,319
2014	1,035,000	699,069	1,734,069
2015	1,085,000	141,001	1,226,001
2016	1,140,000	57,000	1,197,000
	<u><u>\$9,600,000</u></u>	<u><u>\$7,108,004</u></u>	<u><u>\$16,708,004</u></u>

NOTE: Bond refunded on 8/19/2014

\$12.7M refunded with DS Fund 2531 on 8/19/2014

**\$115.8M General Obligation Taxable Refunding Bonds, Series 2006**

	<b>Amount Budgeted</b>
Principal	\$9,035,000
Interest	3,435,014
Paying Agent Fees	<u>1,500</u>
Total	<u><u>\$12,471,514</u></u>

**Budget Comment**

This fund provides for debt service on the \$115.8 million Taxable Refunding Bonds, Series 2006 for the purpose of providing funds required (1) to refund the County’s General Obligation Bonds Series 1999B and 2001A and (2) to pay the cost of issuance. The bonds mature from 2006 to 2020, and pay annual interest of 5.5% to 5.9%.

Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$5,000	\$16	\$5,016
2007	6,450,000	5,987,562	12,437,562
2008	6,125,000	6,349,308	12,474,308
2009	6,470,000	6,004,225	12,474,225
2010	6,835,000	5,639,446	12,474,446
2011	7,230,000	5,249,510	12,479,510
2012	7,640,000	4,836,243	12,476,243
2013	8,080,000	4,398,089	12,478,089
2014	8,550,000	3,930,742	12,480,742
2015	9,035,000	3,435,014	12,470,014
2016	9,570,000	2,910,260	12,480,260
2017	10,125,000	2,352,520	12,477,520
2018	10,725,000	1,755,348	12,480,348
2019	11,355,000	1,122,787	12,477,787
2020	7,630,000	453,069	8,083,069
	<u>\$115,825,000</u>	<u>\$54,424,139</u>	<u>\$170,249,139</u>

Coupon for these bonds is paid with Non-Advalorem revenues and contained in fund number 2519.

\$19.5M General Obligation Refunding Bonds. Series 2010

	<b>Amount Budgeted</b>
Principal	\$1,675,000
Interest	478,225
Paying Agent Fees	<u>1,600</u>
Total	<u><u>\$2,154,825</u></u>

**Budget Comment**

This fund provides debt service on the refunding bonds, series 2010 issued to provide the funds required to refund a portion of the County Library Expansion to General Obligation Bonds, Series 2003. The Bonds mature from 2011 to 2023 and carry an interest rate of 2% to 3%. Funds to retire the bonds are provided from ad valorem taxes.

Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$330,000	\$430,649	\$760,649
2012	240,000	520,725	760,725
2013	245,000	515,925	760,925
2014	1,640,000	511,025	2,151,025
2015	1,675,000	478,225	2,153,225
2016	1,705,000	444,725	2,149,725
2017	1,750,000	402,100	2,152,100
2018	1,795,000	358,350	2,153,350
2019	2,050,000	304,500	2,354,500
2020	2,010,000	243,000	2,253,000
2021	1,970,000	182,700	2,152,700
2022	2,030,000	123,600	2,153,600
2023	2,090,000	62,700	2,152,700
	<u><u>\$19,530,000</u></u>	<u><u>\$4,578,224</u></u>	<u><u>\$24,108,224</u></u>



**\$28.7M General Obligation Refunding Bonds, Series 2010  
(Recreation and Cultural Facilities)**

	<b>Amount Budgeted</b>
Principal	\$1,160,000
Interest	1,355,650
Paying Agent Fees	<u>1,500</u>
Total	<u><u>\$2,517,150</u></u>

**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 carry an interest rate of 2% to 5%. Funds to retire the bonds are provided from ad valorem taxes.

Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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
	<u><u>\$28,700,000</u></u>	<u><u>\$13,655,749</u></u>	<u><u>\$42,355,749</u></u>

**\$11.8M General Obligation Refunding Bonds, Series 2014  
(Library Facilities)**

	<b>Amount Budgeted</b>
Principal	\$0
Interest	505,068
Paying Agent Fees	1,250
Total	<u>\$506,318</u>

**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 carry an interest rate of 3% to 5%. Funds to retire the bonds are provided from ad valorem taxes.

Amortization Schedule

	Principal	Interest	Total
2015	0	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
	<u>\$11,865,000</u>	<u>\$3,665,368</u>	<u>\$15,530,368</u>

**\$28.0M General Obligation Refunding Bonds, Series 2014  
(Waterfront Access)**

	<b>Amount Budgeted</b>
Principal	\$0
Interest	1,146,318
Paying Agent Fees	1,250
Total	<u>\$1,147,568</u>

**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 carry an interest rate of 3% to 5%. Funds to retire the bonds are provided from ad valorem taxes.

Amortization Schedule

	Principal	Interest	Total
2015	0	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
	<u>\$28,035,000</u>	<u>\$8,827,168</u>	<u>\$36,862,168</u>

**\$233.6M Criminal Justice Facilities Revenue Bonds, Series 1990**

	<b>Amount Budgeted</b>
Principal	\$19,615,000
Interest	1,412,280
Recurring Issue Costs	150,454
Paying Agent Fees	<u>300</u>
Total	<u>\$21,178,034</u>

**Budget Comment**

This fund provides for the debt service on the Criminal Justice Facilities Revenue Bonds, Series 1990. The Bonds are dated June 15, 1990 and were issued in \$5,000 denominations. The serial portion of the bonds mature from 1994 to 2005 and pay annual interest of 6.3% to 7.2%.

In FY 1993, \$120,770,000 of bonds were refunded by the \$117,485,000 Criminal Justice Revenue Refunding Bonds, Series 1993. In FY 1997, \$33,550,000 of bonds were refunded by the \$32,775,000 Criminal Justice Revenue Refunding Bonds, Series 1997. A total of \$57,925,000 of the original Series 1990 Bonds remained outstanding in 1997. The principal source of funding for this issue is non ad valorem revenues.

## Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1998	\$ 6,240,000	\$ 4,091,430	\$ 10,331,430
1999	6,660,000	3,673,350	10,333,350
2000	7,110,000	3,220,470	10,330,470
2001	-	2,729,880	2,729,880
2002	-	2,729,880	2,729,880
2003	-	2,729,880	2,729,880
2004	-	2,729,880	2,729,880
2005	-	2,729,880	2,729,880
2006	-	2,729,880	2,729,880
2007	-	2,729,880	2,729,880
2008	-	2,729,880	2,729,880
2009	-	2,729,880	2,729,880
2010	-	2,729,880	2,729,880
2011	-	2,729,880	2,729,880
2012	-	2,729,880	2,729,880
2013	-	2,729,880	2,729,880
2014	18,300,000	2,729,880	21,029,880
2015	19,615,000	1,412,280	21,027,280
	<u>\$ 57,925,000</u>	<u>\$ 50,615,850</u>	<u>\$ 108,540,850</u>

**\$18.6M Criminal Justice Facilities Refunding Bonds, Series 2002**

	<b>Amount Budgeted</b>
Principal	\$2,015,000
Interest	100,750
Paying Agent Fees	<u>600</u>
Total	<u><u>\$2,116,350</u></u>

**Budget Comment**

This fund provides for the debt service for the advance refunding of the County's outstanding Criminal Justice Facilities Revenue Bonds Series 1994. The bonds mature from 2003 to 2015 and carry an annual interest of 2% to 5%. The principal source of funding is legally available non-ad valorem revenues.

## Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2003	\$370,000	\$608,281	\$978,281
2004	175,000	758,269	933,269
2005	1,360,000	754,769	2,114,769
2006	1,400,000	717,369	2,117,369
2007	1,445,000	670,119	2,115,119
2008	1,495,000	624,963	2,119,963
2009	1,545,000	574,506	2,119,506
2010	1,600,000	518,500	2,118,500
2011	1,660,000	458,500	2,118,500
2012	1,745,000	375,500	2,120,500
2013	1,830,000	288,250	2,118,250
2014	1,920,000	196,750	2,116,750
2015	2,015,000	100,750	2,115,750
	<u><u>\$18,560,000</u></u>	<u><u>\$6,646,525</u></u>	<u><u>\$25,206,525</u></u>

**\$81.3M Public Improvement Refunding Bonds, Series 2004  
(Convention Center Project)**

	<b>Amount Budgeted</b>
Principal	\$2,850,000
Interest	55,610
Recurring Issue Costs	18,890
Paying Agent Fees	<u>2,350</u>
Total	<u><u>\$2,926,850</u></u>

**Budget Comment**

This issue provides funds to refund the \$80,705,000 Public Improvement Revenue Bonds issued in FY 2001 for the cost of constructing and equipping a convention center located in downtown West Palm Beach. Funding for the retirement of the refunding bonds is payable from legally available non-ad valorem revenues. The actual source of funding is the fourth cent tourist development tax. A portion of this bond issue was refunded in FY 2011.

Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	\$435,000	\$3,785,856	\$4,220,856
2008	1,570,000	3,765,806	5,335,806
2009	1,585,000	3,730,294	5,315,294
2010	1,635,000	3,690,044	5,325,044
2011	1,705,000	3,626,981	5,331,981
2012	2,140,000	330,606	2,470,606
2013	2,665,000	237,131	2,902,131
2014	2,750,000	154,188	2,904,188
2015	2,850,000	55,610	2,905,610
	<u><u>\$17,335,000</u></u>	<u><u>\$19,376,517</u></u>	<u><u>\$36,711,517</u></u>

Bond partially refunded with DS 2526 & DSR 2527 - 8/31/2011

**\$38.9M Public Improvement Revenue Bonds, Series 2004  
(Biomedical Research Park Project)**

	<b>Amount Budgeted</b>
Principal	\$1,835,000
Interest	32,113
Recurring Issue Costs	12,150
Paying Agent Fees	<u>500</u>
Total	<u><u>\$1,879,763</u></u>

**Budget Comment**

This fund provides debt service on \$38.895 million Public Improvement Revenue Bonds Series 2004 for the cost of acquiring land for a Biomedical Research Park in the County. The bonds will mature annually for 20 years and the funds for the retirement of the bonds will be payable from legally available non-ad valorem revenues.

Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2005	\$0	\$702,360	\$702,360
2006	1,440,000	1,367,291	2,807,291
2007	1,480,000	1,338,091	2,818,091
2008	1,510,000	1,308,191	2,818,191
2009	1,540,000	1,274,804	2,814,804
2010	1,580,000	1,235,779	2,815,779
2011	1,620,000	1,190,741	2,810,741
2012	1,670,000	1,140,556	2,810,556
2013	1,720,000	151,651	1,871,651
2014	1,775,000	94,178	1,869,178
2015	1,835,000	32,113	1,867,113
	<u><u>\$16,170,000</u></u>	<u><u>\$9,835,755</u></u>	<u><u>\$26,005,755</u></u>

**\$24.4M Taxable Public Improvement Revenue Bonds, Series 2004  
(Biomedical Research Park Project)**

	<b>Amount Budgeted</b>
Principal	\$2,442,751
Interest	<u>6,000</u>
Total	<u><u>\$2,448,751</u></u>

**Budget Comment**

This fund provides debt service on \$24,427,515 Taxable Public Improvement Revenue Bonds Series 2004 that were issued for the cost of acquiring land for a Biomedical Research Park in the County. The bonds will mature annually for 10 years and the funds for the retirement of the bonds will be payable from legally available non-ad valorem revenues.

Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2005	\$0	\$327,522	\$327,522
2006	2,442,752	948,326	3,391,078
2007	2,442,752	1,121,070	3,563,822
2008	2,442,752	860,449	3,303,201
2009	2,442,752	312,625	2,755,377
2010	2,442,752	48,897	2,491,649
2011	2,442,751	41,647	2,484,398
2012	2,442,751	28,164	2,470,915
2013	2,442,751	274,809	2,717,560
2014	2,442,751	50,000	2,492,751
2015	2,442,751	6,000	2,448,751
	<u><u>\$24,427,515</u></u>	<u><u>\$4,019,509</u></u>	<u><u>\$28,447,024</u></u>

This is a variable rate bond. Future interest has been estimated.



**\$17.5M Parks & Recreation Refunding Revenue Bonds, Series 2005**

	<b>Amount Budgeted</b>
Principal	\$1,840,000
Interest	205,275
Paying Agent Fees	1,250
Total	<u><u>\$2,046,525</u></u>

**Budget Comment**

This fund provides for the debt service on the Refunding Bonds, Series 2005 issued to provide the funds required to refund a portion of the County's Parks & Recreation Revenue Bonds, Series 1996. The bonds mature from 2005 to 2016 and carry an interest rate of 3% to 5.25%. Funds to retire the bonds are provided from non-ad valorem revenues.

## Amortization Schedule

	Principal	Interest	Total
2006	\$435,000	\$704,321	\$1,139,321
2007	160,000	639,038	799,038
2008	1,430,000	615,188	2,045,188
2009	1,470,000	569,938	2,039,938
2010	1,525,000	519,450	2,044,450
2011	1,580,000	465,113	2,045,113
2012	1,640,000	408,763	2,048,763
2013	1,700,000	348,344	2,048,344
2014	1,760,000	279,038	2,039,038
2015	1,840,000	205,275	2,045,275
2016	1,915,000	129,550	2,044,550
2017	2,000,000	45,000	2,045,000
	<u><u>\$17,455,000</u></u>	<u><u>\$4,929,015</u></u>	<u><u>\$22,384,015</u></u>

**\$13.5M Revenue Refunding Bonds, Series 2005**  
**(North County Courthouse/Sheriff's Motor Pool)**

	<b>Amount Budgeted</b>
Principal	\$1,400,000
Interest	253,050
Paying Agent Fees	1,250
Total	<u>\$1,654,300</u>

**Budget Comment**

This fund provides for the debt service on the Refunding Bonds, Series 2005 issued to provide the funds required to refund a portion of the County's Revenue Bonds, Series 1997. The bonds mature from 2005 to 2017 and carry an interest rate of 3.5% to 5%. Funds to retire the bonds are provided from non-ad valorem revenues.

Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$75,000	\$510,491	\$585,491
2007	25,000	565,608	590,608
2008	25,000	564,733	589,733
2009	1,120,000	544,695	1,664,695
2010	1,160,000	504,795	1,664,795
2011	1,195,000	466,570	1,661,570
2012	1,240,000	417,645	1,657,645
2013	1,295,000	354,270	1,649,270
2014	1,365,000	299,373	1,664,373
2015	1,400,000	253,050	1,653,050
2016	1,455,000	192,875	1,647,875
2017	1,525,000	118,375	1,643,375
2018	1,605,000	40,125	1,645,125
	<u>\$13,485,000</u>	<u>\$4,832,603</u>	<u>\$18,317,603</u>

**\$9.5M Judicial Parking Revenue Refunding Bonds, Series 2005**

	<b>Amount Budgeted</b>
Principal	\$1,070,000
Interest	77,400
Paying Agent Fees	1,250
Total	<u><u>\$1,148,650</u></u>

**Budget Comment**

This fund provides for the debt service on the Refunding Bonds, Series 2005 issued to provide the funds required to refund a portion of the County's Revenue Bonds, Series 1995. The bonds mature from 2007 to 2016 and carry an interest rate of 3% to 5%. Funds to retire the bonds are provided from non-ad valorem revenues.

## Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$0	\$349,160	\$349,160
2007	820,000	339,794	1,159,794
2008	845,000	314,819	1,159,819
2009	870,000	289,094	1,159,094
2010	895,000	261,500	1,156,500
2011	925,000	231,925	1,156,925
2012	955,000	199,584	1,154,584
2013	990,000	163,713	1,153,713
2014	1,030,000	121,975	1,151,975
2015	1,070,000	77,400	1,147,400
2016	1,120,000	28,000	1,148,000
	<u><u>\$9,520,000</u></u>	<u><u>\$2,376,963</u></u>	<u><u>\$11,896,963</u></u>

**\$20.1M Stadium Facilities Revenue Refunding Bonds, Series 2005**

	<b>Amount Budgeted</b>
Principal	\$1,895,000
Interest	251,624
Paying Agent Fees	1,250
Total	<u><u>\$2,147,874</u></u>

**Budget Comment**

This fund provides for the debt service for the refunding of the County's outstanding Stadium Bonds issued in FY 1997 for the baseball stadium facilities located in the town center of Abacoa, a community in Jupiter, Florida. The bonds mature from 2005 to 2016 and the funds for retirement of the bonds are payable from legally available non-ad valorem revenues. The fourth cent tourist development tax is the source of payment for the debt service.

## Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$1,315,000	\$762,402	\$2,077,402
2007	1,405,000	771,594	2,176,594
2008	1,445,000	728,844	2,173,844
2009	1,485,000	684,894	2,169,894
2010	1,535,000	624,244	2,159,244
2011	1,605,000	545,744	2,150,744
2012	1,690,000	463,369	2,153,369
2013	1,775,000	391,025	2,166,025
2014	1,835,000	329,966	2,164,966
2015	1,895,000	251,624	2,146,624
2016	1,995,000	154,375	2,149,375
2017	2,090,000	52,250	2,142,250
	<u><u>\$20,070,000</u></u>	<u><u>\$5,760,329</u></u>	<u><u>\$25,830,329</u></u>

**\$133.9M Public Improvement Revenue Bonds, Series 2005  
(Biomedical Research Park Project)**

	<b>Amount Budgeted</b>
Principal	\$6,255,000
Interest	312,750
Recurring Issue Costs	42,710
Paying Agent Fees	<u>1,000</u>
Total	<u><u>\$6,611,460</u></u>

**Budget Comment**

This fund provides debt service on approximately \$133.935 million Public Improvement Revenue Bonds Series 2005 for a portion of the costs of acquiring, constructing, improving and equipping a Biomedical Research Park in the County. The bonds will mature annually for 20 years and the funds for the retirement of the bonds will be payable from legally available non-ad valorem revenues.

Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$4,115,000	\$6,583,298	\$10,698,298
2007	4,475,000	6,341,638	10,816,638
2008	4,620,000	6,143,700	10,763,700
2009	4,760,000	5,941,050	10,701,050
2010	4,900,000	5,798,250	10,698,250
2011	5,145,000	5,553,250	10,698,250
2012	5,405,000	5,296,000	10,701,000
2013	5,675,000	894,500	6,569,500
2014	5,960,000	610,750	6,570,750
2015	6,255,000	312,750	6,567,750
	<u><u>\$51,310,000</u></u>	<u><u>\$43,475,185</u></u>	<u><u>\$94,785,185</u></u>

**\$14.7M Judicial Parking Facilities Expansion, Series 2006**

	<b>Amount Budgeted</b>
Principal	\$640,000
Interest	486,900
Recurring Issue Costs	7,403
Paying Agent Fees	1,100
Total	<u>\$1,135,403</u>

**Budget Comment**

This fund provides debt service for revenue bonds for the purpose of financing the cost of designing, developing and constructing the expansion of parking facilities for the Judicial Center. The bonds mature from 2007 to 2026 and payment of debt service is provided from non-ad valorem revenues.

Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	\$0	\$319,618	\$319,618
2008	475,000	648,000	1,123,000
2009	500,000	628,500	1,128,500
2010	520,000	608,100	1,128,100
2011	545,000	586,800	1,131,800
2012	565,000	564,600	1,129,600
2013	600,000	538,800	1,138,800
2014	615,000	512,000	1,127,000
2015	640,000	486,900	1,126,900
2016	665,000	460,800	1,125,800
2017	690,000	433,700	1,123,700
2018	720,000	401,900	1,121,900
2019	755,000	368,800	1,123,800
2020	785,000	338,000	1,123,000
2021	820,000	305,900	1,125,900
2022	850,000	268,250	1,118,250
2023	895,000	224,625	1,119,625
2024	940,000	178,750	1,118,750
2025	985,000	130,625	1,115,625
2026	1,035,000	80,125	1,115,125
2027	1,085,000	27,125	1,112,125
	<u>\$14,685,000</u>	<u>\$8,111,918</u>	<u>\$22,796,918</u>

**\$2.6M Public Improvement Revenue Bonds, Series 2007A**

	<b>Amount Budgeted</b>
Principal	\$109,538
Interest	78,206
Total	<u>\$187,744</u>

**Budget Comment**

This fund provides debt service for initial tax exempt revenue bonds issued in November 2007 to refinance the note issued by the County in 2004 for infrastructure improvements at Four Corners for the Biomedical Research Park project. The bonds mature from 2008 to 2027 and pay annual interest of 4.01%. The source of funding is legally available non-ad valorem revenues.

## Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008	\$0	\$48,042	\$48,042
2009	90,115	101,757	191,872
2010	89,989	98,146	188,135
2011	93,597	94,465	188,063
2012	97,350	90,637	187,987
2013	101,254	86,655	187,909
2014	105,315	82,513	187,828
2015	109,538	78,206	187,744
2016	113,930	73,725	187,655
2017	118,499	69,065	187,563
2018	123,250	64,218	187,468
2019	128,193	59,176	187,369
2020	133,333	53,933	187,266
2021	138,680	48,479	187,159
2022	144,241	42,806	187,047
2023	150,025	36,906	186,931
2024	156,041	30,769	186,811
2025	162,298	24,387	186,685
2026	168,807	17,748	186,555
2027	175,576	10,843	186,419
2028	182,616	3,661	186,278
	<u>\$2,582,648</u>	<u>\$1,216,138</u>	<u>\$3,798,786</u>

**\$5.2M Public Taxable Improvement Revenue Bonds, Series 2007B**

	<b>Amount Budgeted</b>
Principal	\$203,878
Interest	<u>225,326</u>
Total	<u>\$429,204</u>

**Budget Comment**

This fund provides debt service for initial taxable revenue bonds issued in November 2007 to refinance note issued by the County in 2004 for infrastructure improvements at Four Corners for the Biomedical Research Park project. The bonds mature from 2008 to 2027 and pay annual interest of 5.56%. The source of funding is legally available non-ad valorem revenues.

## Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008	\$0	\$133,628	\$133,628
2009	157,212	283,690	440,902
2010	155,551	274,995	430,546
2011	164,199	266,106	430,306
2012	173,329	256,723	430,052
2013	182,966	246,818	429,784
2014	193,139	236,362	429,501
2015	203,877	225,326	429,204
2016	215,213	213,675	428,887
2017	227,178	201,376	428,555
2018	239,810	188,394	428,204
2019	253,143	174,690	427,833
2020	267,218	160,224	427,442
2021	282,075	144,954	427,029
2022	297,758	128,834	426,593
2023	314,314	111,819	426,132
2024	331,790	93,857	425,647
2025	350,237	74,897	425,134
2026	369,710	54,882	424,592
2027	390,266	33,755	424,021
2028	411,965	11,453	423,418
	<u>\$5,180,949</u>	<u>\$3,516,459</u>	<u>\$8,697,407</u>



**\$98.1M Public Improvement Revenue Bonds, Series 2007  
(Biomedical Research Park Project)**

	<b>Amount Budgeted</b>
Principal	\$3,960,000
Interest	3,693,313
Recurring Issue Costs	49,771
Paying Agent Fees	<u>1,500</u>
Total	<u><u>\$7,704,584</u></u>

**Budget Comment**

This fund provides for the debt services on approximately \$98.08 million Public Improvement Revenue Bonds issued in November 2007, for the costs of acquiring, constructing, improving and equipping a Biomedical Research Park at the Florida Atlantic University Campus in Jupiter. The bonds will mature from 2008 to 2027 and pay annual interest of 4% to 4.375%. Funds for the retirement of the bonds will be payable from legally available non-ad valorem revenues.

Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008	\$0	\$1,706,742	\$1,706,742
2009	3,065,000	4,593,450	7,658,450
2010	3,190,000	4,468,350	7,658,350
2011	3,320,000	4,338,150	7,658,150
2012	3,460,000	4,198,225	7,658,225
2013	3,620,000	4,034,200	7,654,200
2014	3,795,000	3,863,056	7,658,056
2015	3,960,000	3,693,313	7,653,313
2016	4,150,000	3,505,838	7,655,838
2017	4,345,000	3,309,700	7,654,700
2018	4,560,000	3,097,938	7,657,938
2019	4,790,000	2,864,188	7,654,188
2020	5,040,000	2,618,438	7,658,438
2021	5,295,000	2,360,063	7,655,063
2022	5,570,000	2,088,438	7,658,438
2023	5,855,000	1,802,813	7,657,813
2024	6,155,000	1,502,563	7,657,563
2025	6,470,000	1,186,938	7,656,938
2026	6,800,000	855,188	7,655,188
2027	7,150,000	506,438	7,656,438
2028	7,490,000	163,844	7,653,844
	<u><u>\$98,080,000</u></u>	<u><u>\$56,757,867</u></u>	<u><u>\$154,837,867</u></u>

**\$176.6M Public Improvement Revenue Bonds, Series 2008  
(Jail Expansion Program/Public Buildings)**

	<b>Amount Budgeted</b>
Principal	\$3,795,000
Interest	7,470,650
Paying Agent Fees	1,500
Debt Service Reserves	<u>11,268,150</u>
Total	<u><u>\$22,535,300</u></u>

**Budget Comment**

This fund provides for the debt service on the \$177.1 million Public Improvement Revenue Bonds that were issued in FY 2008, for the costs of acquiring, constructing, improving and equipping the expansion of the jails and other public buildings. The bonds will mature from 2009 to 2038 and pay annual interest of 3.5% and 5%. Funds for the retirement of the bonds will be payable from legally available non-ad valorem revenues.

Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	\$2,055,000	\$5,547,538	\$7,602,538
2010	3,120,000	8,146,650	11,266,650
2011	3,245,000	8,021,850	11,266,850
2012	3,375,000	7,892,050	11,267,050
2013	3,510,000	7,757,050	11,267,050
2014	3,650,000	7,616,650	11,266,650
2015	3,795,000	7,470,650	11,265,650
2016	3,945,000	7,318,850	11,263,850
2017	4,140,000	7,128,150	11,268,150
2018	4,305,000	6,962,550	11,267,550
2019	4,475,000	6,790,350	11,265,350
2020	4,655,000	6,611,350	11,266,350
2021	4,840,000	6,425,150	11,265,150
2022	5,040,000	6,225,500	11,265,500
2023	5,250,000	6,017,600	11,267,600
2024	5,470,000	5,794,475	11,264,475
2025	5,745,000	5,520,975	11,265,975
2026	6,030,000	5,233,725	11,263,725
2027	6,335,000	4,932,225	11,267,225
2028	6,620,000	4,647,150	11,267,150
2029	6,915,000	4,349,250	11,264,250
2030	7,260,000	4,003,500	11,263,500
2031	7,625,000	3,640,500	11,265,500
2032	8,005,000	3,259,250	11,264,250
2033	8,405,000	2,859,000	11,264,000
2034	8,825,000	2,438,750	11,263,750
2035	9,270,000	1,997,500	11,267,500
2036	9,730,000	1,534,000	11,264,000
2037	10,220,000	1,047,500	11,267,500
2038	10,730,000	536,500	11,266,500
	<u>\$176,585,000</u>	<u>\$157,726,238</u>	<u>\$334,311,238</u>

**\$11.7M Public Improvement Revenue Note, Series 2008**  
**(Environmentally Sensitive Land Acquisition Project)**

	<b>Amount Budgeted</b>
Principal	\$584,884
Interest	<u>160,000</u>
Total	<u><u>\$744,884</u></u>

**Budget Comment**

This fund provides for the debt service on the Series 2008 Note issued to finance the cost of acquisition of environmentally sensitive land in Jupiter. The Bonds mature from 2009 to 2028 and pay annual interest at a rate of 3.11%. The funds for the retirement of the Bonds will be payable from legally available non-ad valorem revenues.

Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008	\$0	\$157,555	\$157,555
2009	584,884	214,261	799,145
2010	584,834	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	160,000	744,884
2016	584,884	236,469	821,352
2017	584,884	218,279	803,162
2018	584,884	200,089	784,973
2019	584,884	181,899	766,783
2020	584,884	163,709	748,593
2021	584,884	145,519	730,403
2022	584,884	127,329	712,213
2023	584,884	109,139	694,023
2024	584,884	90,949	675,833
2025	584,884	72,760	657,643
2026	584,884	54,570	639,453
2027	584,884	36,380	621,264
2028	584,884	18,190	603,074
	<u><u>\$11,697,626</u></u>	<u><u>\$2,720,633</u></u>	<u><u>\$14,418,259</u></u>

This is a variable rate bond. Future interest has been estimated.

**\$94.2M Public Improvement Revenue Bonds, Series 2008****(Max Planck Biomedical Research Project & Sunshine State Loan Refunding)**

	<b>Amount Budgeted</b>
Principal	\$3,580,000
Interest	4,014,780
Paying Agent Fees	1,500
Debt Service Reserves	<u>7,594,780</u>
Total	\$15,191,060

**Budget Comment**

This fund provides for the debt service on the \$94.235M Series 2008-2 Bonds that were issued to provide the initial funding to Max Planck Florida for the construction of a biomedical research facility in Jupiter, Florida and to provide funding to refund the outstanding loans from the Sunshine State Governmental Financing Commission. The Bonds will mature annually for 20 years and the debt service is payable from legally available non-ad valorem revenues.

## Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	\$0	\$2,229,187	\$2,229,187
2010	3,070,000	4,715,430	7,785,430
2011	3,035,000	4,593,330	7,628,330
2012	3,160,000	4,469,430	7,629,430
2013	3,280,000	4,340,630	7,620,630
2014	3,415,000	4,189,655	7,604,655
2015	3,580,000	4,014,780	7,594,780
2016	3,760,000	3,831,280	7,591,280
2017	3,950,000	3,638,530	7,588,530
2018	4,145,000	3,436,155	7,581,155
2019	4,355,000	3,212,768	7,567,768
2020	4,595,000	2,966,643	7,561,643
2021	4,845,000	2,719,155	7,564,155
2022	5,090,000	2,464,418	7,554,418
2023	5,355,000	2,190,236	7,545,236
2024	5,640,000	1,903,028	7,543,028
2025	5,930,000	1,600,725	7,530,725
2026	6,240,000	1,281,263	7,521,263
2027	6,570,000	940,894	7,510,894
2028	6,925,000	578,216	7,503,216
2029	7,295,000	196,053	7,491,053
	<u>\$94,235,000</u>	<u>\$59,511,804</u>	<u>\$153,746,804</u>

**\$29.5M Public Improvement Revenue Refunding Bonds, Series 2008**

	<b>Amount Budgeted</b>
Principal	\$2,400,000
Interest	377,628
Total	<u>\$2,777,628</u>

**Budget Comment**

This fund provides for the debt service on Refunding Bonds, Series 2008 issued to provide funds to refund certain insured variable rate loans from the Sunshine State Governmental Financing Commission. The Bonds mature from 2008 to 2021 and pay annual interest at a rate of 3.50%. The source of funding is legally available non-ad valorem revenues.

## Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008	\$0	\$108,810	\$108,810
2009	4,112,000	958,932	5,070,932
2010	4,142,000	814,603	4,956,603
2011	2,252,000	702,797	2,954,797
2012	2,286,000	623,446	2,909,446
2013	2,324,000	542,835	2,866,835
2014	2,362,000	460,896	2,822,896
2015	2,400,000	377,628	2,777,628
2016	2,442,000	292,960	2,734,960
2017	2,491,000	206,702	2,697,702
2018	1,093,000	144,032	1,237,032
2019	1,140,000	104,986	1,244,986
2020	1,191,000	64,226	1,255,226
2021	1,241,000	21,700	1,262,700
	<u>\$29,476,000</u>	<u>\$5,424,554</u>	<u>\$34,900,554</u>

**\$11.6M Taxable Public Improvement Revenue Bonds, Series 2010  
(Convention Center Hotel)**

	<b>Amount Budgeted</b>
Principal	\$625,171
Interest	482,424
Paying Agent Fees	<u>0</u>
Total	<u><u>\$1,107,595</u></u>

**Budget Comment**

This fund provides debt service payments for the \$11,697,676 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 interest of 5.84%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	285,896	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	1,066,262	29,237	1,095,499
	<u><u>\$11,598,108</u></u>	<u><u>\$5,272,937</u></u>	<u><u>\$16,871,045</u></u>

**\$30.7M Public Improvement Revenue Bonds, Series 2011****(Ocean Avenue Bridge & Max Planck Biomedical Research Florida Corporation Projects)**

	<b>Amount Budgeted</b>
Principal	\$1,232,971
Interest	863,713
Paying Agent Fees	0
Total	\$2,096,684

**Budget Comment**

This fund provides for the debt service on the \$30.6M Series 2011 Bonds that were issued to provide additional funding (\$15.6M) to Max Planck Florida for the construction of a biomedical research facility in Jupiter, Florida and to provide funding (\$15M) for the building of the Ocean Avenue Bridge. The Bonds will mature annually for 20 years and the debt service is payable from legally available non-ad valorem revenues.

## Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$1,112,210	\$984,473	\$2,096,682
2013	1,158,312	938,370	2,096,682
2014	1,195,058	901,624	2,096,682
2015	1,232,971	863,713	2,096,684
2016	1,272,085	824,597	2,096,682
2017	1,312,441	784,242	2,096,682
2018	1,354,076	742,606	2,096,682
2019	1,397,033	699,649	2,096,682
2020	1,441,353	655,330	2,096,682
2021	1,487,078	609,604	2,096,682
2022	1,534,254	562,428	2,096,682
2023	1,582,927	513,756	2,096,682
2024	1,633,144	463,539	2,096,682
2025	1,684,953	411,729	2,096,682
2026	1,738,407	358,275	2,096,682
2027	1,793,556	303,126	2,096,682
2028	1,850,455	246,227	2,096,682
2029	1,909,159	187,524	2,096,682
2030	1,969,725	126,957	2,096,682
2031	2,032,212	64,470	2,096,682
	<u>\$30,691,408</u>	<u>\$11,242,240</u>	<u>\$41,933,648</u>

**\$62.8M Public Improvement Refunding Bonds, Series 2011  
(Convention Center Project)**

	<b>Amount Budgeted</b>
Principal	\$0
Interest	3,138,750
Paying Agent Fees	1,700
Debt Service Reserves	<u>5,701,875</u>
Total	<u><u>\$8,842,325</u></u>

**Budget Comment**

This fund provides for the debt service on Refunding Bonds, Series 2004, \$81,340,000 Public Improvement Revenue Bonds issued in FY 2004 for the cost of constructing and equipping a convention center located in downtown West Palm Beach. Funding for the retirement of the refunding bonds is payable from legally available non-ad valorem revenues currently the fourth cent tourist development tax.

Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$0	\$2,101,219	\$2,101,219
2013	0	3,138,750	3,138,750
2014	0	3,138,750	3,138,750
2015	0	3,138,750	3,138,750
2016	2,625,000	3,073,125	5,698,125
2017	2,760,000	2,938,500	5,698,500
2018	2,905,000	2,796,875	5,701,875
2019	3,050,000	2,648,000	5,698,000
2020	3,210,000	2,491,500	5,701,500
2021	3,370,000	2,327,000	5,697,000
2022	3,545,000	2,154,125	5,699,125
2023	3,725,000	1,972,375	5,697,375
2024	3,920,000	1,781,250	5,701,250
2025	4,120,000	1,580,250	5,700,250
2026	4,330,000	1,369,000	5,699,000
2027	4,550,000	1,147,000	5,697,000
2028	4,785,000	913,625	5,698,625
2029	5,030,000	668,250	5,698,250
2030	5,290,000	410,250	5,700,250
2031	5,560,000	139,000	5,699,000
	<u><u>\$62,775,000</u></u>	<u><u>\$39,927,594</u></u>	<u><u>\$102,702,594</u></u>



**\$16.2M Public Improvement Revenue Bonds, Series 2012**

	<b>Amount Budgeted</b>
Principal	\$1,012,309
Interest	345,145
Paying Agent Fees	<u>0</u>
Total	\$1,357,454

**Budget Comment**

This fund provides the debt service on the Capital Improvement Revenue Bonds, Series 2012 issued to refund the Capital Improvement Bond Anticipation Note (BAN), Series 2009. The BAN was issued to provide improvements to Four Points and other governmental buildings. The bond matures in 2027 and is payable from legally available non-ad valorem revenues.

## Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$0	\$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	102,113	1,235,177
2025	1,147,340	73,380	1,220,720
2026	1,161,797	44,285	1,206,081
2027	1,176,435	14,823	1,191,258
	<u>\$16,189,340</u>	<u>\$3,306,941</u>	<u>\$19,496,281</u>

**\$147M Public Improvement Revenue Bonds, Series 2012**

	<b>Amount Budgeted</b>
Principal	\$4,265,000
Interest	7,167,750
Paying Agent Fees	<u>1,250</u>
Total	\$11,434,000

**Budget Comment**

This fund provides for the debt service on the Public Improvement Revenue Refunding Bonds, Series 2012 issued to partially refund the Series 2004, Series 2004A, and Series 2005A bonds. The bonds mature from 2015 to 2025 and the source of funding is legally available non-ad valorem revenues.

## Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$0	\$6,630,169	\$6,630,169
2014	0	7,167,750	7,167,750
2015	4,265,000	7,167,750	11,432,750
2016	12,530,000	6,954,500	19,484,500
2017	13,155,000	6,328,000	19,483,000
2018	13,710,000	5,766,050	19,476,050
2019	14,395,000	5,080,550	19,475,550
2020	15,110,000	4,360,800	19,470,800
2021	15,850,000	3,630,600	19,480,600
2022	16,590,000	2,875,250	19,465,250
2023	17,395,000	2,069,750	19,464,750
2024	11,710,000	1,200,000	12,910,000
2025	12,290,000	614,500	12,904,500
	<u>\$147,000,000</u>	<u>\$59,845,669</u>	<u>\$206,845,669</u>

**\$10M Public Improvement Revenue Bonds (Unified Messaging System Project), Series 2013**

	<b>Amount Budgeted</b>
Principal	\$1,391,008
Interest	101,405
Paying Agent Fees	<u>0</u>
Total	\$1,492,413

**Budget Comment**

This fund provides for the debt service on the Public Improvement Revenue Refunding Bonds, Series 2013 issued to provide funding to replace the County's telephone system. The bonds mature in 2020 and the source of funding is legally available non-ad valorem revenues.

## Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 1,414,281	\$ 142,187	\$ 1,556,467
2015	1,391,008	101,405	1,492,413
2016	1,408,812	83,486	1,492,298
2017	1,426,845	65,337	1,492,182
2018	1,445,109	46,957	1,492,065
2019	1,463,606	28,341	1,491,947
2020	1,482,340	9,487	1,491,827
	<u>\$10,032,000</u>	<u>\$477,200</u>	<u>\$10,509,200</u>

**\$13.1M Public Improvement Revenue Bonds (Max Planck), Series 2013**

	<b>Amount Budgeted</b>
Principal	\$692,450
Interest	373,474
Paying Agent Fees	<u>0</u>
Total	\$1,065,924

**Budget Comment**

This fund provides for the debt service on the Public Improvement Revenue Refunding Bonds, Series 2013 issued to provide funding for a third of five grant installments to Max Planck. The bonds mature in 2029 and the source of funding is legally available non-ad valorem revenues.

## Amortization Schedule

	Principal	Interest	Total
2015	\$ 692,450	\$ 373,474	\$ 1,065,924
2016	757,481	308,442	1,065,923
2017	776,191	289,733	1,065,923
2018	795,363	270,561	1,065,923
2019	815,008	250,915	1,065,923
2020	835,139	230,785	1,065,923
2021	855,767	210,157	1,065,923
2022	876,904	189,019	1,065,923
2023	898,564	167,360	1,065,923
2024	920,758	145,165	1,065,923
2025	943,501	122,423	1,065,923
2026	966,805	99,118	1,065,923
2027	990,685	75,238	1,065,923
2028	1,015,155	50,768	1,065,923
2029	1,040,230	25,694	1,065,923
	<u>\$13,180,000</u>	<u>\$2,808,851</u>	<u>\$15,988,852</u>

**\$10.7M Improvement Revenue Bonds (Sheriff Equipment), Series 2013**

	<b>Amount Budgeted</b>
Principal	\$2,073,468
Interest	138,666
Paying Agent Fees	<u>0</u>
Total	\$2,212,134

**Budget Comment**

This fund provides for the debt service on the Improvement Revenue Bonds, Series 2013 issued to provide funding for the purchase of equipment within the Sheriff's Office. The bonds mature in 2019 and the source of funding is legally available non-ad valorem revenues.

## Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014		\$ 75,730	\$ 75,730
2015	2,073,467	113,637	2,187,104
2016	2,110,729	88,950	2,199,679
2017	2,135,635	63,897	2,199,532
2018	2,160,836	38,548	2,199,383
2019	2,186,334	12,899	2,199,233
	<u>\$10,667,000</u>	<u>\$393,661</u>	<u>\$11,060,661</u>

Note: 2015 Budget does not match amortization schedule, as it was updated after budget was completed.

\$28.7M Taxable Public Improvement Revenue Bonds (Convention Center Hotel), Series 2013

	<b>Amount Budgeted</b>
Principal	\$550,000
Interest	1,242,163
Paying Agent Fees	0
Total	\$1,792,163

**Budget Comment**

This fund provides for the debt service on the Taxable Public Improvement Revenue Bonds, Series 2013 issued to provide funding for a contribution to the construction of a hotel at the Convention Center. The bonds mature in 2044 and the source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2014	\$ -	\$ 629,372	\$ 629,372
2015	550,000	1,242,163	1,792,163
2016	555,000	1,236,638	1,791,638
2017	560,000	1,230,363	1,790,363
2018	565,000	1,221,213	1,786,213
2019	580,000	1,209,763	1,789,763
2020	590,000	1,196,588	1,786,588
2021	605,000	1,180,894	1,785,894
2022	620,000	1,161,725	1,781,725
2023	645,000	1,138,781	1,783,781
2024	665,000	1,114,219	1,779,219
2025	690,000	1,088,813	1,778,813
2026	720,000	1,061,475	1,781,475
2027	745,000	1,031,244	1,776,244
2028	780,000	998,448	1,778,448
2029	810,000	963,258	1,773,258
2030	850,000	923,783	1,773,783
2031	890,000	880,283	1,770,283
2032	935,000	834,658	1,769,658
2033	980,000	786,783	1,766,783
2034	1,030,000	736,533	1,766,533
2035	1,085,000	683,115	1,768,115
2036	1,140,000	626,378	1,766,378
2037	1,195,000	566,835	1,761,835
2038	1,255,000	504,360	1,759,360
2039	1,320,000	438,698	1,758,698
2040	1,390,000	368,550	1,758,550
2041	1,460,000	293,738	1,753,738
2042	1,540,000	214,988	1,754,988
2043	1,620,000	132,038	1,752,038
2044	1,705,000	44,756	1,749,756
	<u>\$28,075,000</u>	<u>\$25,740,444</u>	<u>\$53,815,444</u>

**\$17.8M Public Improvement Revenue Bonds (Palm Tran Connection Equipment), Series 2014**

	<b>Amount Budgeted</b>
Principal	\$3,440,000
Interest	358,000
Paying Agent Fees	<u>0</u>
Total	\$3,798,000

**Budget Comment**

This fund provides for the debt service on the Public Improvement Revenue Bonds, Series 2014 issued to provide funding for the purchase of equipment for Palm Tran Connection services. The bonds mature in 2019 and the source of funding is legally available non-ad valorem revenues.

## Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014		\$ 45,387	\$ 45,387
2015	3,485,000	206,828	3,691,828
2016	3,525,000	166,402	3,691,402
2017	3,565,000	125,512	3,690,512
2018	3,605,000	84,158	3,689,158
2019	3,650,000	42,340	3,692,340
	<u>\$17,830,000</u>	<u>\$670,627</u>	<u>\$18,500,627</u>

Note: 2015 Budget does not match amortization schedule, as it was updated after budget was completed.

**Airports Debt Service**

	<b>Amount Budgeted</b>
Principal	\$2,425,000
Interest	4,413,768
Paying Agent Fees	31,000
Recurring Issue Costs	0
Debt Service Reserve	289,066
Total	<u>\$7,158,834</u>

**Budget Comment**

The Department of Airports currently has three outstanding bond issues.

- 1) **Airport System, Series 2002 Bonds - \$60,150,000** - To refund Airport System Revenue Bonds, Series 1992, to pay the termination fee for the cancellation of the swap confirmation relating to Weekly Adjustable/Fixed-Rate Airport System Revenue Bonds, Series 2002, which no longer will be issued, to pay premium for a municipal bond policy, to fund the Debt Service Reserve Requirement, and to pay all or a portion of the costs of issuance for the Series 2002 Bonds.
  
- 2) **Airport System, Series 2006A - \$69,080,000** – For design, construction and equipping of certain facilities and improvements relating to a new long term parking garage and connecting bridges to the existing parking garage and the terminal. The new debt was structured to level the debt service of all airport issues and matures from 2021 to 2036.
  
- 3) **Airport System Taxable Revenue Refunding Bonds, Series 2006B - \$16,855,000** – The proceeds, together with certain other available funds, were used to advance refund a portion of the series 2001 and 2002. The debt service was structured to level the debt service in all outstanding airport bonds and will mature from 2015 to 2020.



## Airports Debt Service Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2002	\$0	\$845,442	\$845,442
2003	0	3,458,625	3,458,625
2004	0	3,458,625	3,458,625
2005	14,740,000	3,458,625	18,198,625
2006	0	3,034,850	3,034,850
2007	0	4,253,977	4,253,977
2008	0	7,024,843	7,024,843
2009	0	7,024,843	7,024,843
2010	0	7,024,843	7,024,843
2011	10,270,000	7,024,843	17,294,843
2012	10,995,000	6,434,316	17,429,316
2013	11,645,000	5,802,106	17,447,106
2014	12,500,000	5,132,518	17,632,518
2015	2,425,000	4,413,768	6,838,768
2016	2,565,000	4,270,572	6,835,572
2017	2,715,000	4,119,108	6,834,108
2018	2,880,000	3,958,788	6,838,788
2019	3,045,000	3,788,724	6,833,724
2020	3,225,000	3,608,916	6,833,916
2021	2,920,000	3,418,480	6,338,480
2022	3,065,000	3,272,480	6,337,480
2023	3,220,000	3,119,230	6,339,230
2024	3,380,000	2,958,230	6,338,230
2025	3,550,000	2,789,230	6,339,230
2026	3,730,000	2,611,730	6,341,730
2027	3,915,000	2,425,230	6,340,230
2028	4,110,000	2,229,480	6,339,480
2029	4,315,000	2,023,980	6,338,980
2030	4,530,000	1,808,230	6,338,230
2031	4,760,000	1,581,730	6,341,730
2032	4,995,000	1,343,730	6,338,730
2033	5,245,000	1,093,980	6,338,980
2034	5,505,000	831,730	6,336,730
2035	5,785,000	556,480	6,341,480
2036	6,055,000	284,585	6,339,585
	<u>\$146,085,000</u>	<u>\$120,486,867</u>	<u>\$266,571,867</u>

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 Debt Service

	<b>Amount Budgeted</b>
Principal	8,282,400
Interest	8,619,500
Paying Agent Fees	10,000
Debt Service Reserve	<u>6,277,330</u>
Total	<u><u>\$23,189,230</u></u>

**Budget Comment**

The Water Utilities Department currently has four outstanding bond issues plus a State revolving loan participation with the City of West Palm Beach.

- 1) **Water & Sewer Revenue Bonds, Series 2006A - \$125,850,000** – The proceeds were used to pay for the acquisition of certain assets from the Village of Royal Palm Beach and certain additions to the County’s water and sewer system per the five-year Capital Improvement Program.
- 2) **Water & Sewer Revenue Refunding Bonds, Series 2006B - \$12,485,000** – The proceeds from this issue were used to refund a portion of the Series 1998 Bonds.
- 3) **Water & Sewer Revenue Bonds, Series 2009 - \$68,115,000** - The proceeds from this issue were used for the acquisition, construction, improvements and additions to the County's water and sewer system for the FPL Reclaimed Water Project.
- 4) **Water & Sewer Revenue Refunding Bonds, Series 2013 - \$72,430,000** - The proceeds from this issue were used to refund a portion of the Series 2006A Bonds.
- 5) **GUA Wells Fargo - \$6,987,733** - Glades Utility Authority was absorbed by the County, including outstanding debt.
- 6) **GUA FDEP - \$9,706,404** - Glades Utility Authority was absorbed by the County, including outstanding debt.
- 7) **GUA Bank of NY - \$3,555,000** - Glades Utility Authority was absorbed by the County, including outstanding debt.

## Water Utilities Debt Service Amortization Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	2,225,000	7,119,399	9,344,399
2010	10,160,000	9,764,788	19,924,788
2011	3,450,000	9,487,513	12,937,513
2012	5,385,000	9,153,138	14,538,138
2013	6,266,928	9,413,976	15,680,904
2014	7,630,890	8,937,965	16,568,855
2015	8,303,201	8,619,404	16,922,605
2016	8,675,181	8,250,748	16,925,929
2017	9,043,397	7,862,477	16,905,874
2018	6,352,111	7,483,305	13,835,416
2019	6,488,078	7,228,573	13,716,651
2020	6,196,411	6,924,223	13,120,634
2021	5,875,647	6,635,755	12,511,402
2022	6,112,188	6,396,717	12,508,905
2023	6,353,955	6,165,146	12,519,101
2024	6,645,960	5,886,392	12,532,352
2025	6,953,202	5,573,900	12,527,102
2026	7,270,691	5,261,483	12,532,174
2027	7,600,451	4,918,496	12,518,947
2028	7,913,632	4,553,757	12,467,389
2029	8,146,530	4,171,559	12,318,089
2030	8,193,983	3,775,177	11,969,160
2031	8,588,387	3,362,787	11,951,174
2032	9,009,030	2,929,855	11,938,885
2033	9,410,606	2,475,187	11,885,793
2034	10,190,000	2,000,000	12,190,000
2035	10,700,000	1,490,500	12,190,500
2036	11,235,000	955,500	12,190,500
2037	3,650,000	393,750	4,043,750
2038	0	211,250	211,250
2039	0	211,250	211,250
2040	4,225,000	211,250	4,436,250
	<u>\$222,515,459</u>	<u>\$183,684,386</u>	<u>\$406,199,845</u>

Water Utilities 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. Also, 2015 amortization schedule does not match budget due to rounding.



**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.

**American Recovery and Reinvestment Act (ARRA)**

Funding received under the Federal economic stimulus package enacted in February 2009 (PL 111-5). ARRA funding includes assistance to states and localities, through both direct appropriations and competitive grants, for infrastructure investments, education, health care, public safety, green energy and other programs.

**Appropriation**

A legal authorization granted by a legislative body (e.g., Board of County Commissioners) to incur obligations and make expenditures for specific purposes.

**Assessed Value**

The fair market value of property (real estate or personal), as determined by the County's Property Appraiser. The assessed value less any exemptions allowed by law is the "taxable value."

**Assigned Fund Balance**

The assigned fund balance includes amounts that are intended to be used for specific purposes that are neither restricted or committed.

**Balanced Budget**

A budget in which estimated revenues and appropriations are equal.

Florida Statutes require that budgets must be balanced. The County complies with this after the inclusion of re-appropriated beginning fund balances.

**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 certificate of debt containing a promise to pay a specified sum of money (called the face value or principal) at a specified date or dates in the future (called the maturity date) together with periodic interest at a specified rate. Bonds are typically used for long-term debt to pay for specific capital expenditures.

**Bond Refinancing**

The issuance of bonds to obtain better interest rates and/or bond conditions by paying off older bonds.

**Budget**

A comprehensive financial plan of operations embodying an estimate of proposed expenditures for a given period and the proposed means of financing them and specifying the type and level of services to be provided. Most local governments have two types of budgets – the "Operating Budget" and the "Capital Improvement 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 Equipment**

Equipment with a value in excess of \$1,000 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 Outlays**

Expenditures which result in the acquisition of, or addition to, fixed assets; such as, buildings, land, and roads.

**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).

**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 Board of County Commissioners (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.

**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.

**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.

**County Officers**

Independently elected officials including the Clerk & Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. This is also referred to as "Constitutional Officers."

**Debt Service**

Payment of principal and interest related to long term debt.

**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**

An amount of money committed for the future payment for goods and services not yet received.

**Enterprise Fund**

A fund established to account for operations that are financed and operated in a manner similar to private business. The intent is that the full cost of providing the goods or services be financed primarily through charges and fees, thus removing the expense from the tax rate (e.g., Water and Sewer).

**Exemption**

A reduction to the assessed value of property. The most common exemption is the \$50,000 homestead exemption allowed if the owner uses the property as the principal residence. There are also exemptions for disability, government, non-profit owned property, and low-income senior citizens.

**Expenditures**

The incurring of a liability, the payment of cash, or the transfer of property for the purpose of acquiring an asset or service or settling a loss.

**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 1 and ends September 30 of the following calendar year. The fiscal year is designated by the date on which it ends. For example, October 1, 2012 to September 30, 2013 would be Fiscal Year 2013.

**Five-Year Trend**

Represents the percentage change of a performance measure from the previous year actual and the five years previous.

**Fixed Assets**

Assets of a long-term character which are intended to continue to be held or used; such as, land, buildings, improvements other than buildings, machinery, and equipment.

**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-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, which is segregated for the purpose of carrying on specific activities or attaining certain objectives, in accordance with special regulations, restrictions, or limitations.

**Fund Balance**

The excess of fund assets over fund liabilities. A negative fund balance is sometimes called a deficit.

**GASB**

The Governmental Accounting Standards Board is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

**General Fund**

A fund containing revenues, such as property taxes, not designated by law for a special purpose. Some of the departments that are part of the General Fund include Purchasing, Human Resources, and the Office of Financial Management and Budget.

**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.



**Goal**

A long-range desirable result attained by achieving objectives designed to implement a strategy.

**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.

**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.

**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).

**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.

**Lease-purchase Agreements**

Contractual agreements which are termed "leases", but which in substance amount to purchase contracts for equipment and machinery.

**Legally Adopted Budget**

The total of the budgets of each County fund including budgeted transactions between funds.

**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.

---

**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.

---

**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 Benefit District**

A special district created to provide for projects and/or services to a specifically defined area of the County and financed by a special assessment to only those citizens receiving the benefits of those projects or services.

---

**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 and interdepartmental charges.

---

**Non-Ad Valorem Assessments**

Charges that are not based on property value, but are levied for specific services on each parcel of property. Examples of Non-Ad Valorem Assessments include charges for solid waste disposal, lighting, drainage, and water.

---

**Non-Ad Valorem Revenues**

Revenues that are derived from a basis other than property value (e.g., Utility Tax, Gas Tax).

---

**Non-Countywide Revenues**

Revenue derived from unincorporated areas of the County (e.g., Franchise Fees).

---

**Non-Countywide Expenditures**

Expenditures for the benefit of the unincorporated areas of the County (e.g., Sheriff’s Road Patrol, Zoning).

---

**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

---

**Non-Operating Revenues**

The incomes received by the government which are not directly attributable to providing a service (e.g., interest on investments).

---

**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, prepaids).

**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.

**Objective**

Something to be accomplished expressed in specific, well-defined and measurable terms, and achieved within a specific time frame.

**Operating Budget**

A budget for general expenditures; such as, salaries, utilities, and supplies.

**Performance Measures**

Specific quantitative and qualitative measures of work performed.

**Personal 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. Portability is an added benefit and is effective January 1, 2008.

**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.

**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.

**Retained Earnings**

An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

**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.

**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.

**Revenue Bonds**

Bonds usually sold to finance the construction of a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond.

**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.

**Save-Our-Homes**

Section 193.155(1), F.S. provides, 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.

**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 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.

**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.

**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 tax stated in terms of a unit of the tax base. For example, 4 mills equals \$4 per \$1,000 of taxable value; also referred to as the millage rate.

**Tax Rate Limit**

The maximum legal property tax rate at which a taxing authority may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

---

**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).

---

**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 and Agency Fund**

A fund used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

---

**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.

---

**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.

---

**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.

---

## A

**ACA** - Affordable Care Act

**ACC** - Animal Care & Control

**ADA** - Americans with Disabilities Act

**AHCA** - Agency Health Care Administration

**AIDS** - Acquired Immunodeficiency Syndrome

**AIF** - Accredited Investment Fiduciary

**APCO** - Association of Public Safety  
Communications Officials

**ARFF** - Aircraft Rescue Fire Fighting

**ARRA** - American Recovery and Reinvestment Act

**ATMS** - Advanced Traffic Management System

**AT&T** - American Telephone & Telegraph

**AVL** - Automated Vehicle Location

## B

**BAN** - Bond Anticipation Note

**BBF** - Balance Brought Forward

**BCC** - Board of County Commissioners

**BCEGS** - Building Code Effectiveness Grading  
Schedule

**BEDI** - Brownfield's Economic Development  
Initiative

**BGPAC** - Bicycle, Pedestrian, and Greenways  
Advisory Committee

**BHI** - Business and Housing Investments

**BIM** - Budget Instruction Manual

**BLS** - Bacterial Leaf Spot

**BOSS** - Bureau of Safety Services

**BRASS** - Budget Reporting and Analysis Support  
System

## C

**CAC** - Citizens Advisory Committee

**CAD** - Computer Aided Dispatch

**CAFR** - Comprehensive Annual Financial Report

**CAP** - Community Action Program

**CAT** - Community Assistance/Action Team

**CAV** - Community Assistance Visit

**CBA** - Collective Bargaining Agreement

**CBD** - Central Business District

**CBIS** - Checked Baggage Inspection System

**CCE** - Community Care for the Elderly

**CCNA** - Consultant Competitive Negotiations Act

**CCRT** - Countywide Community Revitalization  
Team

**CCTV** - Closed Circuit Television

**CDBG** - Community Development Block Grant

**CDBG-R** - Community Development Block Grant  
Recovery

**CESQG** - Conditionally Exempt Small Quantity  
Generator

**CEU** - Continuing Education Unit

**CFEX** - Center for Fiduciary Excellence

**CID** - Capital Improvements Division  
**CILB** - Construction Industry Licensing Board  
**CIMA** - Certified Investment Management Analyst  
**CIP** - Capital Improvement/Infrastructure Program/Project  
**CJC** - Criminal Justice Commission  
**CJF** - Criminal Justice Refunding  
**CJIS** - Criminal Justice Information Systems  
**CMP** - Congestion Management Process  
**CO** - Change Order  
**COA** - County Attorney's Office  
**COBWRA** - Coalition of Boynton West Residential Associations  
**COE** - Commission on Ethics  
**CORE** - County Owned Real Estate  
**CPE** - Cost per Enplanement  
**CRA** - Community Redevelopment Agency  
**CSA** - Consultant Service Authorization  
**CSC** - Children's Services Council  
**CTF** - Construction Trust Fund  
**CW** - County Wide  
**CWA** - Communications Workers of America

**D**

**DES** - Department of Economic Sustainability

**DISC** - Digital Information Support Center  
**DJJ** - Department of Juvenile Justice  
**DM&C** - Digital Marketing and Communications  
**DOA** - Department of Airports  
**DOE** - Department of Energy  
**DOEA** - Department of Elder Affairs  
**DOMA** - Defense of Marriage Act  
**DOR** - Department of Revenue  
**DOSS** - Division of Senior Services  
**DOT** - Department of Transportation  
**DPP** - Diabetes Prevention Program  
**DRGR** - Disaster Recovery Grant Reporting  
**DRI** - Disaster Recovery Initiative  
**DROP** - Deferred Retirement Option Plan  
**DS** - Debt Service  
**DTPB** - Discover the Palm Beaches  
**DV** - Domestic Violence

**E**

**EAP** - Employee Assistance Program  
**EECBG** - Energy Efficiency & Conservation Block Grant  
**EEO** - Equal Employment Office/Opportunity  
**EEOC** - Equal Employment Opportunity Commission

**EIC** - Emergency Information Center

**EMS** - Emergency Medical Services

**EOC** - Emergency Operations Center

**ERM** - Environmental Resource Management

**EPA** - Environmental Protection Agency

**ESGP** - Emergency Solutions Grants Program

**ESL** - Environmentally Sensitive Land

**ESS** - Electronic Services & Security

**EZ** - Enterprise Zone

## F

**FAA** - Federal Aviation Administration/Financially Assisted Agency

**FAMO** - Fixed Asset Management Office

**FAU** - Florida Atlantic University

**FBI** - Federal Bureau of Investigation

**FCAT** - Florida's Comprehensive Assessment Test

**FCHR** - Florida Commission of Human Relations

**FDEP** - Florida Department of Environmental Protection

**FDO** - Facilities Development Organization/Operations

**FDOT** - Florida Department of Transportation

**FEC** - Florida East Coast

**FEMA** - Federal Emergency Management Agency

**FEP** - Fair Employment Programs

**FICA** - Federal Insurance Contributions Act

**FIRST** - For Inspiration and Recognition of Science and Technology

**FIS** - Federal Inspection Services

**FMLA** - Family Medical Leave Act

**FPL** - Florida Power & Light

**FRS** - Florida Retirement System

**FS** - Florida Statutes

**FSA** - Finance Special Assessment System

**FTA** - Federal Transit Administration

**FTC** - Film & Television Commission

**FTE** - Full-Time Equivalent

**FY** - Fiscal Year

## G

**GAAP** - Generally Accepted Accounting Principles

**GASB** - Governmental Accounting Standards Board

**GED** - General Education Development

**GFOA** - Government Finance Officers Association

**GI** - Group Insurance

**GIS** - Geographic Information System / General Industry Standards

**GO** - General Obligation

**GTEA** - Grant to Encourage Arrest

**GUA** - Glades Utility Authority



## H

**HB** - House Bill

**HIPPA** - Health Insurance Portability and Accountability Act

**HIV** - Human Immunodeficiency Virus

**HOME** - Home Investment Partnership Program

**HOT** - Homeless Outreach Team

**HOV** - High Occupancy Vehicle

**HR** - Human Resources

**HRIS** - Human Resources Information System

**HSEEP** - Homeland Security Exercise and Evaluation Program

**HUD** - Housing & Urban Development

**HVAC** - Heating, Ventilating & Air Conditioning

**IVR** - Intelligent Voice Recognition / Interactive Voice Response

## J

**JAC** - Juvenile Assessment Centers

**JAG** - Justice Assistance Grant

**JARC** - Job Access and Reverse Commute

**JDAI** - Juvenile Detention Alternatives to Incarceration

**JMHCP** - Juvenile Mental Health Collaboration Project

**JPA** - Joint Participation Agreements

**JS** - Justice Services

## K

## I

**ICMS** - Integrated Case Management System

**IDIS** - Integrated Disbursements & Information Systems

**IFAS** - Institute of Food and Agricultural Sciences

**IFB** - Invitation for Bid

**IMFP** - Impact Fee Program

**IRB** - Industrial Revenue Bonds

**ISO** - Insurance Services Office

**ISS** - Information Systems Services

**IT** - Information Technology

## L

**LAN** - Local Area Network

**LAS** - Legal Aid Society

**LC** - Loss Control

**LETf** - Law Enforcement Trust Fund

**LEX** - Law Enforcement Exchange

**LIHEAP** - Low Income Home Energy Assistance Program

**LOS** - Levels of Service

**LSF** - Lutheran Services of Florida

**LTCMCP** - Long-Term Care Managed Care Programs

**LWDD** - Lake Worth Development District

## M

**MAP** - Mortgage and Housing Assistance Program / Moving Ahead for Progress

**MFD** - Multi-Function Devices

**MGD** - Million Gallons Per Day

**MPFC** - Max Plank Florida Corporation

**MPO** - Metropolitan Planning Organization

**MSBU** - Municipal Services Benefit Unit

**MSTD** - Multiple Service Taxing District

**MSTU** - Multiple Service Taxing Unit

## N

**NAV** - Non Ad Valorem

**NENA** - Northeast Everglades Natural Areas

**NER** - New Employee Requisition

**NG** - Next Generation

**NIMS** - National Incident Management System

**NOC** - Network Operations Center

**NPBCID** - North Palm Beach County Improvement District

**NPDES** - National Pollution Discharge Elimination System

**NSF** - Non Sufficient Funds

**NSP** - Neighborhood Stabilization Program

## O

**O&M** - Operations & Maintenance

**OCR** - Office of Community Revitalization

**OEO** - Office of Equal Opportunity

**OFMB** - Office of Financial Management & Budget

**OIG** - Office of Inspector General

**OSBA** - Office of Small Business Assistance

**OSHA** - Occupational Safety & Health Administration

## P

**PA** - Personnel Action

**PAPA** - Property Appraiser Public Access

**PBC** - Palm Beach County

**PBCCC** - Palm Beach County Convention Center

**PBCHD** - Palm Beach County Health Department

**PBIA** - Palm Beach International Airport

**PBMI** - Palm Beach Marine Institute

**PBSO** - Palm Beach Sheriff's Office

**PBX** - Private Bench Exchange

**PC** - Personal Computer

**PCI** - Property and Casualty Insurance

**PDF** - Portable Data/Document File

**PHI** - Protected Health Information

**PM** - Preventative Maintenance

**PPM** - Policies & Procedures Manual/Memoranda

**PPO** - Preferred Provider Organization

**PO** - Purchase Order

**PPACA** - Patient Protection and Affordable Care Act

**PUD** - Planned Use Development

**PZB** - Planning, Zoning & Building

## Q

## R

**R&S** - Recruitment & Selection

**RESTORE**- Regional & State Transitional Offender Reentry

**RFP** - Request for Proposal

**RFPA** - Request for Project Assignment

**RFQ** - Request for Quote

**RFS** - Request for Submittal

**RICO** - Racketeer Influenced and Corrupt Organization

**RLF** - Revolving Loan Fund

**ROMA** - Results Oriented Management and Accountability

**RV** - Recreational Vehicle

## S

**S/M/WBE** - Small/Minority/Women's Business Enterprise

**SART** - Sexual Abuse Response Team

**SBE** - Small Business Enterprise

**SBFS** - Salaries and Benefits Forecasting System

**SCADA** - Supervisory Control and Data Acquisition

**SFWMD** - South Florida Water Management District

**SHIP** - State Housing Initiative Program

**SIRP** - Self Insured Retention Plan

**SOE** - Supervisor of Elections

**SPDAT** - Service Prioritization Decision Assistance Tool

**STEM** - Science, Technology, Engineering, Mathematics

**SUID** - Sudden Unexpected Infant Deaths

## T

**TAC** - Technical Architecture Committee / Technical Advisory Committee

**TD** - Transportation Disadvantaged

**TDC** - Tourist Development Council

**TEA** - Time Entry Application

**TIP** - Transportation Improvement Program

**TRIM** - Truth in Millage Law

**TSM&O** - Transportation System Management and Operations

**U**

**WUD - Water Utilities Department**

**UC - Unified Communication**

**UF - University of Florida**

**X**

**UHT - Universal Housing Trust Program**

**UJTC - Urban Job Tax Credit**

**Y**

**ULDC - Unified Land Development Code**

**YASI - Youth Assessment Screening Inventory**

**UPWP - Unified Planning Work Program**

**USDA - United States Department of Agriculture**

**Z**

**USLA - United States Lifesaving Association**

**UV - Ultra-Violet**

**V**

**VFH - Vehicle for Hire**

**VoIP - Voice over Internet Protocol**

**VPK - Voluntary Pre-Kindergarten**

**VSA - Very Special Arts**

**VSIP - Voluntary Separation Incentive Program**

**W**

**WAN - Wide Area Network**

**WC - Worker's Compensation**

**WHC - Working in a Higher Classification**

**Wi-Fi - Wireless Fidelity**

**A**

Acronyms	432
Ag Reserve Management	307
Agricultural Economic Development	137
Agriculture	137
Airports	125
Analysis of Revenue Sources	63
Animal Care and Control	237
Appropriation Summary	61

**B**

Bond Ratings	370
Bridge Maintenance and Operations	155
Budget Assumptions	43
Budget Division	209
Budget Issues	45
Budget Philosophy & Process	40
Budget Preparation Calendar	46
Budgeted Reserves	62
Budget Summary- Revenues	53
Budget Summary - Expenditures	55
Budget Summary Total Comparison	49
Budgeted Position History by Department	104
Building	225

**C**

Capital Budget Reserves	347
Capital Budget Revenue & Appropriations by Category	344
Capital Improvement Program	339
Capital Improvements (Airports)	363
Capital Improvements (County Library)	359
Capital Improvements (Environmental Resource Management)	353
Capital Improvements (Facilities Development and Operations)	349
Capital Improvements (Five Year Road Program)	360
Capital Improvements (Information Systems Services)	351
Capital Improvements (Parks and Recreation)	354
Capital Improvements (Water Utilities Department)	364
Changes in Fund Balance	86
Changes in Property (Ad Valorem) Taxes	50
Channel 20 (Public Affairs)	231
Children’s Programs (County Library)	143
Clerk & Comptroller	317
Code Enforcement (PZB)	225
Collection Services	308
Community Revitalization (CCRT)	279
Community Services	131
Compensation and Records (Human Resources)	183
Consumer Affairs (Public Safety)	237
Description of Revenues by Type	52

Contract Development and Control (OFMB)	209
Contractor’s Certification (PZB)	225
Convention and Visitors Bureau (TDC)	255
County Administration	121
County Attorney	113
County Commission	109
County Cooperative Extension Service	137
County Fire Control	308
County Funds	96
County Library	143
Court Costs (Other)	308
Court Related Information Technology	323
Criminal Justice Commission	273
Cultural Council (TDC)	255
Customer Service (WUD)	261
<b>D</b>	
Debt Service	369
Debt Service by Fund	380
Debt Service Data	378
Debt Service Ratios	376
Demographics	22
Department of Economic Sustainability	149
Description of Expenditures by Activity Type	54

Disability Accessibility (OEO)	285
Division of Receipts and Expenditures	58
Division of Senior Services (Community Services)	131
DJJ Pre-Disposition Costs	316
Driver Education Trust Fund	309
Drug Abuse Trust Fund	304
<b>E</b>	
Electronic Services and Security (FDO)	167
Emergency Management (Public Safety)	237
Employee Assistance (Risk Management)	249
Employee Relations (Human Resources)	183
Employee Safety/Loss Control (Risk Management)	249
Employee Training & Organizational Development (Human Resources)	183
Employees per 1,000 Population	106
Engineering and Public Works	155
Environmental Resources Management (ERM)	161
Estimated Operating Impact of Capital Projects	368
Expenditures by Category	60
<b>F</b>	
Facilities Development & Operations	167
Fair Employment Programs (Human Resources)	183

Fair Housing (OEO)	285
Family, Youth and Consumer Sciences (County Cooperative Extension)	137
Fifteenth Judicial Circuit (Court Administration)	321
Film and Television Commission (TDC)	255
Finance and Minutes (Clerk & Comptroller)	317
Financial Policies	27
Fire Rescue	173
Fleet Management	179
Forecast of Revenues & Expenditures	80
Fund Types	24
Future Debt Service Requirements	375
<b>G</b>	
General Government	301
Glossary	423
Governmental Accounting	24
Graphics (Public Affairs)	231
<b>H</b>	
Health Care District	314
History Capital Projects by Type	346
Human Resources	183
Human Services Transportation Planning (MPO)	205

<b>I</b>	
Impact of Capital Projects on the Operating Budget	367
Information About Palm Beach County	11
Information Systems Services (ISS)	189
Internal Audit	117
<b>J</b>	
Judicial	321
Justice Services (Public Safety)	237
<b>L</b>	
Law Enforcement Trust Fund (Sheriff)	333
Law Library	325
Legislative Affairs	195
Long Term Goals & Policies	34
<b>M</b>	
Medical Examiner’s Office	201
Metropolitan Planning Organization	205
Mounts Botanical Garden (County Cooperative Extension)	137
Municipality Information	11
<b>N</b>	
Natural Areas (ERM)	161

Non Department Operations	299	Property and Real Estate Management (FDO)	167
Non-Departmental Specific Reserves	302	Property Appraiser	331
<b>O</b>		Public Affairs	231
Occupational Health/Employee Assistance (Risk Management)	249	Public Defender	327
Office of Community Revitalization	279	Public Health Department	315
Office of Equal Opportunity	285	Public Safety	237
Office of Financial Management & Budget	209	Purchasing	243
Office of Inspector General	291	<b>R</b>	
Office of Small Business Assistance	295	Recruitment and Selection (Human Resources)	183
Organization Changes	47	Redevelopment Agencies (CRA)	303
Organization Chart	19	Resource Protection (ERM)	161
Other County Funded Programs	311	Risk Management	249
Other Non - Departmental Expenses	308	RTA Funding	316
<b>P</b>		<b>S</b>	
Palm Tran	215	Sheriff	333
Parks and Recreation	219	Sources/Uses of Funds by Category (Five Year Historical)	57
Percent Increase (Decrease) in Millage Over Rolled-Back Rate	51	Sports Commission (TDC)	255
Planning, Zoning and Building	225	State Attorney	329
Pollution Recovery Trust Fund	305	Summary of Outstanding Bond Issues & Installment Debt	370
Position Summary by Department	104	Summary of Revenue by Source	59
Potable Water Treatment and Delivery (WUD)	261	Supervisor of Elections	335
Property and Casualty (Risk Management)	249		



## T

Tax Collector	337
Tax Millage Rate/Tax Revenue	51
Tourist Development Council	255
Transportation Planning (MPO)	205
Tri - Rail Extension Operating Deficit	316

## V

Value Adjustment Board	306
Victim Services (Public Safety)	237

## W

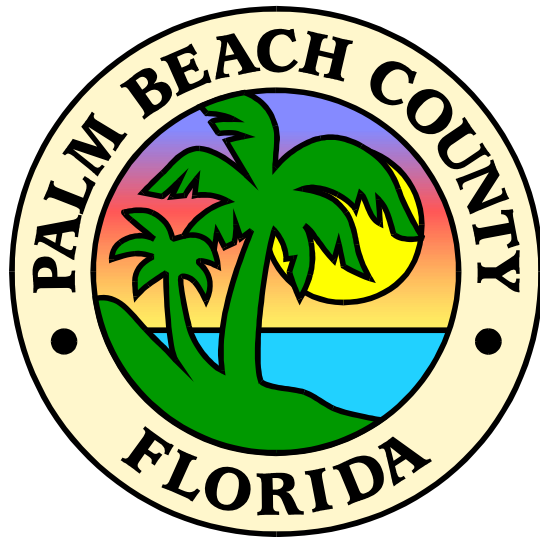
Wastewater Collection, Treatment, and Disposal (WUD)	261
Water Utilities	261
Workers' Compensation (Risk Management)	249

## Y

Youth Services	265
----------------	-----

## Z

Zoning (PZB)	225
--------------	-----







**Palm Beach County  
Board of County Commissioners**