




Interoffice Communication

TO: Mary Lou Berger, Mayor and
Members of the Board of County Commissioners

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

DATE: August 29, 2016

SUBJECT: **First Public Hearing – FY 2017 Budget**

Attached is the agenda package for the First Public Hearing on the FY 2017 Budget. Please bring it with you to the meeting on September 6th, 6:00 p.m. This package includes the Script, Summary Information, Public Hearing Documents and additional backup/justification. The budget is balanced at the currently proposed rate of 4.7815 mills.

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

c: Verdenia C. Baker, County Administrator
Management Team
Department Heads
Constitutional Officers
Budget Office Staff
Minutes

**Palm Beach County
Board of County Commissioners
Public Hearing Script
September 6, 2016**

<i>Mayor</i>	(Roll Call) (Prayer) (Pledge of Allegiance)
BCC	Motion to adopt agenda
BCC	Motion to receive and file proof of publication
<i>Mayor</i>	Under TRIM, we are first required to read into the record the percentage increase in millage over rolled-back rate and specific purposes for ad valorem tax increase. Mrs. Baker...
<i>Verdenia</i>	<p>Page 3 In accordance with the Truth in Millage (TRIM) Bill, the Board of County Commissioners shall hold hearings on the tentative budget and proposed millage rates. As stipulated in the TRIM bill, the first substantive issue to be discussed shall be the percentage increase in the millage over the rolled-back rate necessary to fund the budget, if any, and the specific purpose for which ad valorem tax revenues are being increased.</p> <p>Page 4</p> <ul style="list-style-type: none"> • Countywide proposed millage rate of 4.7815 is 6.72% over the rolled-back rate • Library District proposed millage rate of 0.5491 is 6.39% over the rolled-back rate • Fire Rescue MSTU proposed millage rate of 3.4581 is 6.51% over the rolled-back rate • Jupiter Fire MSTU proposed millage rate of 2.0035 is 7.65% over the rolled-back rate • Aggregate proposed millage rate of 6.5957 is 5.54% over the rolled-back rate • Countywide voted debt millage rate is 0.1327 • Library voted debt millage rate is 0.0442 <p>(Read page 5)</p>
<i>Verdenia</i>	Page 6 contains a summary of proposed transfers and amendments to the FY 2017 tentative budget. The transfers and amendments do not result in increased property taxes.

Verdenia	Budget Briefing/Commissioner Comments & Questions – Page 7
Mayor	The next order of business is to accept public comments on the Total Countywide Funds Budget, Dependent District Budgets, and Proposed Budget Amendments
	Public comments
Mayor	Return to the Board for discussion on Countywide Funds and proposed Countywide millage rate.
BCC	Motion to approve certain budget transfers and amendments for those Countywide Funds, as more specifically set forth on pages 8 through 14 of the September 6, 2016 public hearing budget document, such transfers and amendments totaling \$14,154,860.
BCC	Motion to adopt Countywide tentative millage of 4.7815, which is 6.72% over the rolled-back rate
BCC	Motion to adopt Countywide tentative budgets of \$3,799,459,041.
Mayor	Return to the Board for discussion on the Library District
BCC	Motion to adopt Library District tentative millage of 0.5491, which is 6.39% over the rolled-back rate.
BCC	Motion to adopt tentative budgets of \$81,975,984 - Library District
Mayor	Return to the Board for discussion on the Municipal Service Taxing District (MSTD)
BCC	Motion to approve a budget amendments for the Municipal Taxing District, as more specifically set forth on page 15 of the September 6, 2016 public hearing budget document, such amendment totaling \$72,252.
BCC	Motion to adopt MSTD tentative budget of \$48,316,335
Mayor	Return to the Board for discussion on the Fire-Rescue MSTU
BCC	Motion to adopt Fire Rescue MSTU tentative millage of 3.4581, which is 6.51% over the rolled-back rate.
BCC	Motion to adopt Fire Rescue MSTU tentative budgets of \$383,150,817
Mayor	Return to the Board for discussion on the Jupiter Fire MSTU

BCC	Motion to adopt Jupiter Fire MSTU tentative millage of 2.0035, which is 7.65% over the rolled-back rate.
BCC	Motion to adopt Jupiter Fire MSTU tentative budget of \$18,671,116
Mayor	Return to the Board for discussion on the MSTU- Unincorporated Improvement Fund
BCC	Motion to adopt MSTU Unincorporated Improvement Fund budget of \$10,555,414
Mayor	Adoption of the tentative aggregate millage rate
BCC	Motion to adopt tentative aggregate millage of 6.5957, which is 5.54% over the rolled-back rate.
BCC	Motion to adopt Countywide voted debt millage rate of 0.1327.
BCC	Motion to adopt Library District voted debt millage rate of 0.0442.
BCC	Motion to adjourn

Palm Beach County Board of County Commissioners

**Public Hearing Agenda
Palm Beach County Governmental Center
Jane M. Thompson Memorial Chambers
September 6, 2016 - 6:00 P.M.**

	Page Reference
<u>I. Call to Order</u>	
A. Roll Call	
B. Prayer	
C. Pledge of Allegiance to the Flag	
<u>II. Adoption of Agenda</u>	
<u>III. Summary of FY 2017 Tentative Budget</u>	i-v
<u>IV. Public Hearings</u>	
A. Letter to Property Owner	1
B. Proof of Publication	2
C. Percentage Increase/(Decrease) in Millage Over Rolled Back Rate and Specific Purposes for Increase/(Decrease)	
1. Letter of Specific Purposes for Ad Valorem Tax Increases	3
2. Percentage Increase/(Decrease) in Millage Over Rolled-Back Rate	4
3. Increases/(Decreases) over Rolled-Back Revenue	5
4. Summary of Amendments to the Tentative Budget	6
D. Budget Briefing and Highlights	7
E. Public Comments, Board Discussion, Motions to Adopt Tentative Millages, Motions to Adopt Tentative Budgets	
1. Countywide Funds - Amendments	8-14
Fund Budgets	16-22
2. County Library District Funds	
Fund Budgets	22
3. Municipal Service Taxing District Fund	
Amendment	15
Fund Budget	22
4. Fire-Rescue Funds	
Fund Budgets	22
5. Municipal Service Taxing Unit-Unincorporated Improvement Fund	
Fund Budget	22
6. Publicly announce the percent, if any, by which the proposed millage rate exceeds the rolled-back rate.	
<u>V. Motion to Adjourn</u>	

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

BUDGET SUMMARY TOTAL COMPARISON

FY 2016 Adopted to FY 2017 Tentative Budget

What is the Budget?

The budget is a plan for the accomplishment of goals and objectives within programs identified as being necessary to the purpose of Palm Beach County government. Included in the format are the estimates of the appropriations of the resources required, the tax and non-tax revenues available to support implementation and the number of positions estimated to fulfill the level of service represented by workload measures. 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.

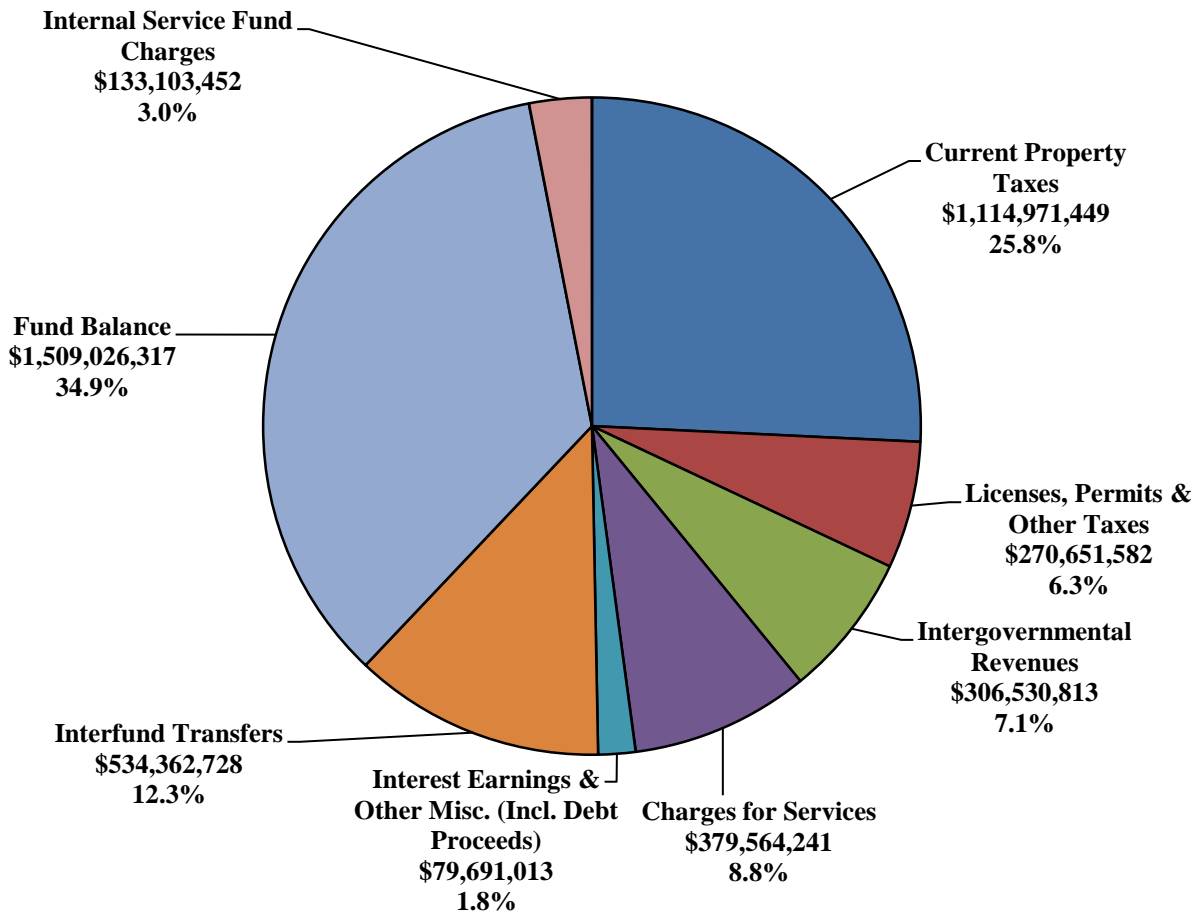
Net Budget

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.

	<u>FY 2016 Adopted Budget</u>	<u>FY 2017 Tentative Budget</u>
Total Budget	\$4,055,508,680	\$4,327,901,595
Less: Internal Service Charges	(\$133,547,951)	(\$133,103,452)
Interfund Transfers	(\$474,287,008)	(\$534,362,728)
Interdepartmental Charges	(\$23,110,645)	(\$24,070,278)
Net Budget	<u>\$3,424,563,076</u>	<u>\$3,636,365,137</u>
Budgeted Reserves	\$776,223,428	\$834,526,167
Budgeted Expenditures	\$2,648,339,648	\$2,801,838,970
Net Budget	<u>\$3,424,563,076</u>	<u>\$3,636,365,137</u>

Sources of Funds by Category

Total of all Funds \$4,327,901,595



County revenues come from many sources, of which Property Taxes represent only 25.8% of the total. Of current revenues (excluding fund balance), property taxes represent 39.6% of the total amount.

Licenses, Permits, & Other Taxes include permit and building fees, delinquent property taxes, professional and occupational licenses, electricity franchise fees, communications services tax, utility services taxes, and sales and use taxes.

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

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

Interest Earnings are revenues generated by funds invested by the County until they are needed for expenditures. Reserves generate a significant amount of interest earnings.

Debt Proceeds represents revenue from bond issuances for capital projects, as well as loan repayments.

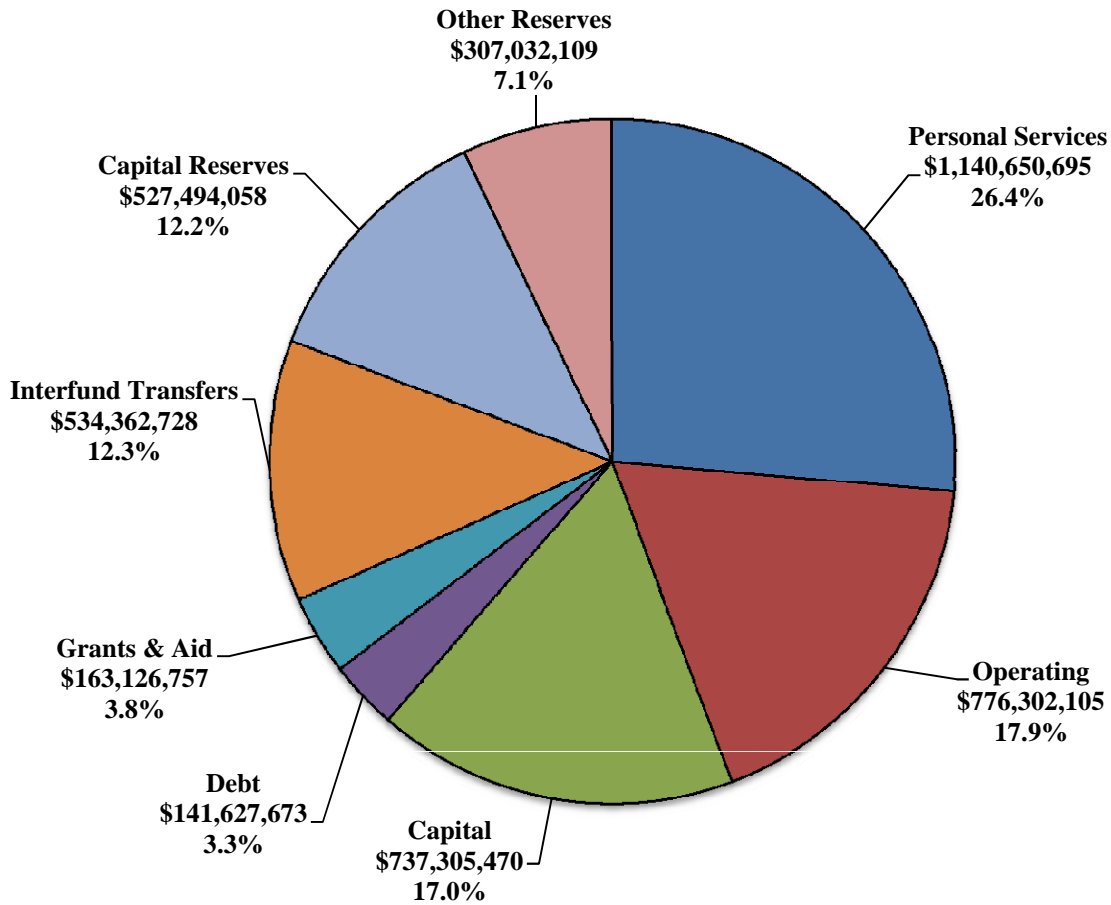
Interfund Transfers occur between funds. A transfer out of one fund is reflected as an expense, while the offsetting transfer into another fund appears as revenue.

Fund Balances represents carryover funds from the prior fiscal year, and is 34.9% of the total budget. A major component of fund balance are reserves, which include funds set aside for future capital projects.

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

Expenditures by Category

Total of all Funds \$4,327,901,595



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,

Capital - 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 - Expenditures that include debt for all funds, including principal, interest, and other debt service costs, but do not include reserves for debt (\$20,611,150) 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.

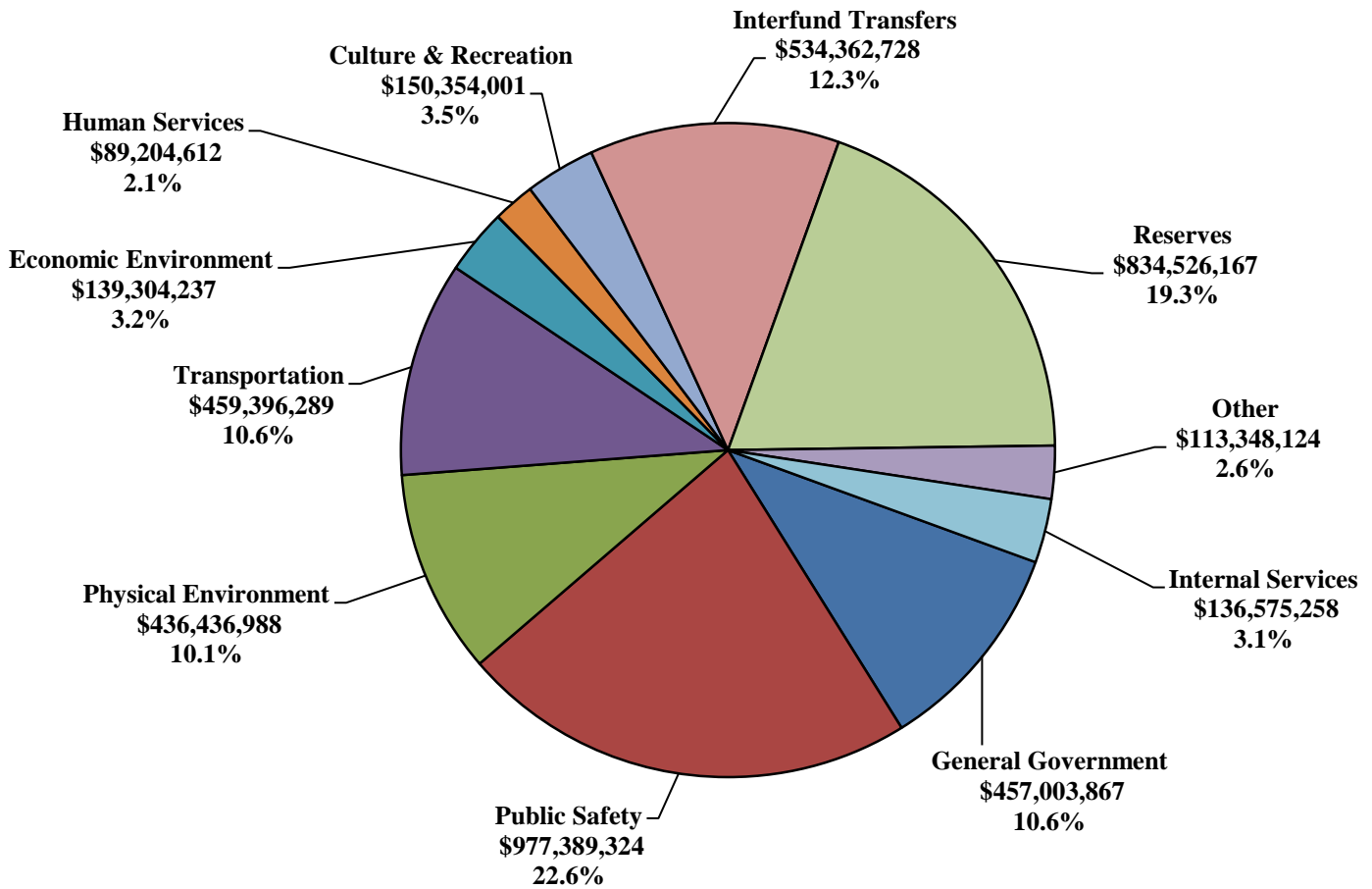
Interfund Transfers - Amounts transferred from one fund to another to assist in financing the services of the recipient fund.

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.

Expenditures by Function

Total of all funds \$4,327,901,595



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

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

Public Safety - Services provided by the County for the safety and security of the public. This figure includes transfers of \$603,858,736 to the Palm Beach County Sheriff's Office.

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

Transportation - Expenditures for developing and improving the safe and adequate flow of vehicles, travelers, and pedestrians.

Economic Environment - Expenditures for the development and improvement of the economic condition of the community and its citizens.

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

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

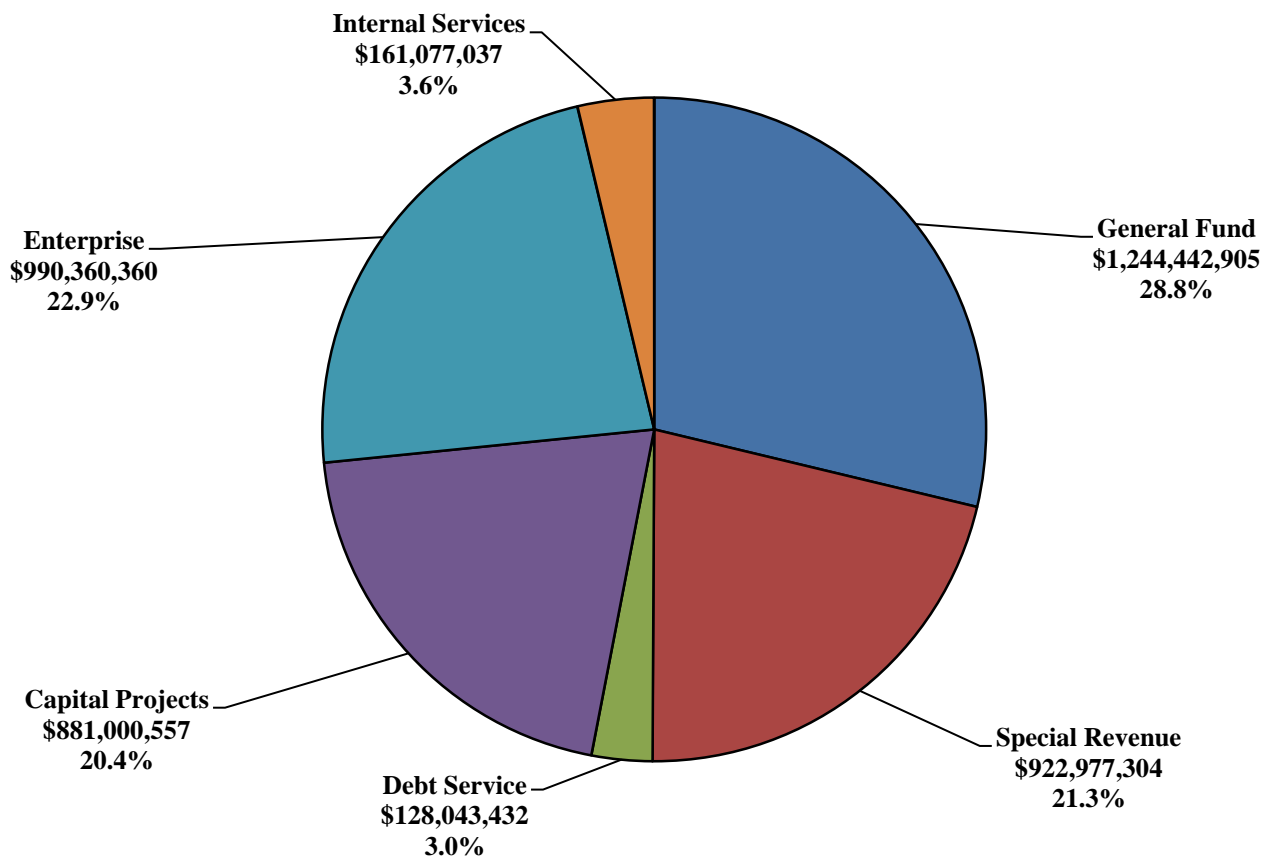
Interfund Transfers - Funds which are transferred from one County fund to another.

Reserves, Other - Funds set aside to provide for unforeseen expenses, capital projects, fund balances, and payments of principal for County bonds.

Internal Services - Expenses incurred for services provided by one County agency to another.

Expenditures by Fund Group

Total for all Funds \$4,327,901,595



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

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

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

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

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

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

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



County Administration

P.O. Box 1989

West Palm Beach, FL 33402-1989

(561) 355-2030

FAX: (561) 355-3982

www.pbcgov.com



**Palm Beach County
Board of County
Commissioners**

Mary Lou Berger, Mayor

Hal R. Valeche, Vice Mayor

Paulette Burdick

Shelley Vana

Steven L. Abrams

Melissa McKinlay

Priscilla A. Taylor

County Administrator

Verdenia C. Baker

*"An Equal Opportunity
Affirmative Action Employer"*

Official Electronic Letterhead

September 6, 2016

Dear Property Owner:

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

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

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

Sincerely,

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

Verdenia C. Baker
County Administrator

Constantine Dino Maniotis, CFE
Tax Roll Coordinator
301 North Olive Avenue, 5th Floor
West Palm Beach, Florida 33401
(561)355-2681 Fax: (561)355-3963
Email: dmanioti@co.palm-beach.fl.us



Gary R. Nikolits, CFA
Palm Beach County
Property Appraiser

August 22, 2016

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

Re: 2016 Notice of Proposed Property Taxes

Dear Mrs. Baker;

Pursuant to Florida Statute 200.069, the Notice of Proposed Property Taxes were prepared by the Property Appraiser's office and delivered August 22nd to the United States Post Office for first class mail to every taxpayer listed on the 2016 assessment roll.

Sincerely,

A handwritten signature in blue ink, appearing to read "Constantine Maniotis".

Constantine Dino Maniotis, CFE
Tax Roll Coordinator

enc. TRIM sample notice

cc: Gary R. Nikolits, Property Appraiser



County Administration

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**Palm Beach County
Board of County
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Verdenia C. Baker

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Affirmative Action Employer"*

Official Electronic Letterhead

September 6, 2016

The Honorable Mary Lou Berger, Mayor
and Members of the Board of County Commissioners

RE: SPECIFIC PURPOSES FOR AD VALOREM TAX
INCREASES

Commissioners:

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

Respectfully,

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

Verdenia C. Baker
County Administrator

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

BOARD OF COUNTY COMMISSIONERS

	FY 2016 Millage Rates	FY 2017 Rolled-Back Rate		FY 2017 Proposed Taxes		Proposed Increase or Decrease		
	Millage	Millage	Taxes	Millage	Taxes	Millage	Taxes	% Increase Or % (Decrease) From Rolled-Back Rate
Countywide (2)	4.7815	4.4806	\$739,877,375	4.7815	\$789,564,716	0.3009	\$49,687,341	6.72 %
County Library District (2)	0.5491	0.5161	\$45,534,485	0.5491	\$48,446,010	0.0330	2,911,525	6.39 %
Fire-Rescue MSTU	3.4581	3.2467	\$217,553,346	3.4581	\$231,718,738	0.2114	14,165,392	6.51 %
Jupiter Fire-Rescue MSTU	1.9823	1.8611	\$18,034,404	2.0035	\$19,414,286	0.1424	1,379,882	7.65 %
Aggregate Millage Rate (3)	6.5985	6.2496		6.5957		0.3461		5.54 %
Total Taxes			<u>\$1,031,990,725</u>		<u>\$1,089,143,750</u>			

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

(2) Exclusive of voted debt millages for FY 2016 and FY 2017 as shown below:

	FY 2016	FY 2017
Countywide	0.1462	0.1327
County Library	<u>0.0494</u>	<u>0.0442</u>
Total	<u>0.1956</u>	<u>0.1769</u>

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

**Increases Over
Rolled-Back Revenue
FY 2017**

Explanation of Increases	Increase/(Decrease) Over/Under Rolled Back Revenue
Countywide	
Sheriff - Net Tax Increase	\$ 27,882,106
Increase in Other Constitutional Officers including Judicial	1,039,771
Increase in BCC Operations (net of revenues)	6,358,133
Increase in Non-Departmental Operations & Debt Service	4,252,927
Increase in Capital Projects	8,630,113
Increase in Reserves	8,779,810
Increase in Major/Other revenues	(951,929)
Decrease in Beginning Balance Brought Forward	1,498,704
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>(7,802,294)</u>
	\$ 49,687,341
County Library	
Increase in Library operations (net of revenues)	\$ 994,621
Increase in Reserves	526,610
Increase for transfer to Library Expansion Fund	2,800,000
Increase in Beginning Balance Brought Forward	(834,127)
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>(575,579)</u>
	2,911,525
Fire-Rescue MSTU	
Increase in Fire Rescue Operation (net of revenues)	\$ 10,191,321
Increase for transfer to Capital Projects Fund	1,400,000
Increase in Reserves	7,869,967
Increase in Beginning Balance Brought Forward	(2,594,075)
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>(2,701,821)</u>
	14,165,392
Jupiter Fire MSTU	
Increase in Fire Rescue Operation (net of revenues)	\$ 1,758,446
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>(378,564)</u>
	1,379,882

**Board of County Commissioners
Palm Beach County, Florida
Summary of Amendments and Transfers to FY 2017 Tentative Budget**

General Fund – \$5,917,497 – Page 8

This amendment is necessary to: (1) Sheriff equipment carry forward (2) FDO carry forward funding for Energy Tracking Software (3) Parks carry forward funding for Master Plan (4) Public Safety carry forward funding for facility security improvements (5) reallocate operating expenses to capital projects to fund Belle Glade Fiber Network Project (6) Engineering carry forward funding for Fleet Equipment. The carry forward funding are for equipment/services budgeted in FY 2016, but not expected to be received and implemented until FY2017.

County Transportation Trust– \$178,214 – Page 9

This amendment is necessary to carry over funding for vehicles ordered in FY 2016 that are not expected to be delivered until FY 2017.

Information Technolgy Capital Improvements– \$400,000 – Page 10

This amendment is necessary for an underground installation of network cabling to complete the County's fiber optic network to the Belle Glade campus.

Airport Operations– \$0 – Page 11

This transfer is necessary to balance Funds 4137 and 4139 due to the refunding of the Series 2006A Bonds in August 2016.

Debt Serv 69M PBIA Rev Bonds 2006A – (\$3,434,480) – Page 12

This amendment is necessary to acknowledge refunding of the Series 2006A Bond Issue in August 2016.

Debt Serv 57M PBIA Rev Bonds 2016 – \$2,964,500 – Page 13

This amendment is necessary to acknowledge the new Debt Service Fund 4139 for the Series 2016 Revenue Refunding Bonds.

Fleet Management– \$8,129,129 – Page 14

This amendment is necessary to carry over funding for vehicles ordered in FY 2016 that are not expected to be delivered until FY 2017.

Countywide Funds - \$14,154,860

MSTD Building– \$72,252 – Page 15

This amendment is necessary to carry over funding for vehicles ordered in FY 2016 that are expected to be delivered in FY 2017.

FY 2017 Budget Briefing and Highlights

- Countywide budget is balanced at current rate of 4.7815 mills
- Other than the amendments included in this package, there are no other proposed changes.
- Total Gross Budget is \$4.342 billion, of which \$1.25 billion is the General Fund
- General Fund appropriated reserves are \$99.55 million, up \$8.8 million over FY 2016
- The budget includes:
 - ✓ 3% ATB pay adjustment and a net increase of 62 new BCC positions
 - ✓ Full funding request for the Reentry and Drug Court programs. There is also supplemental funding for homelessness.
 - ✓ New capital funding of \$34.1 million, primarily for R&R projects, of which \$7.2 million is in reserves.
- The budget does not include the revenue and appropriations associated with the Infrastructure Surtax. Should it pass, we will bring back an amendment in FY 2017 for Board approval. Should it fail, we will need to reevaluate our current proposed capital budget and reprioritize funding.
- On July 29, 2016, the County received a copy of the Tax Collector's proposed FY 2017 budget. This request included capital funding for the construction of 150 additional parking spaces at the Central Service Center and for renovations to the 1st floor in the Governmental Center to increase service capacity.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2017 Tentative Budget**

<u>General Fund - 0001</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Balance Brought Forward	5,917,497
Total Revenues	<u>\$ 5,917,497</u>
 Appropriations:	
(1) Sheriff - equipment carry forward	\$ 5,378,833
(2) FDO - Energy Tracking Software	101,050
(3) Parks- Master Plan carry forward	200,000
(4) Public Safety - Facility Security Improvements	59,400
(5) ISS & General Government Communications Costs	(400,000)
(5) Transfer to Information Technology Capital Improvement Fund	400,000
(6) Transfer to County Transportation Trust Fund	178,214
 Total Appropriations	 <u>\$ 5,917,497</u>

This amendment is necessary to: (1) Sheriff equipment carry forward (2) FDO carry forward funding for Energy Tracking Software (3) Parks carry forward funding for Master Plan (4) Public Safety carry forward funding for facility security improvements (5) reallocate operating expenses to capital projects to fund Belle Glade Fiber Network Project (6) Engineering carry forward funding for Fleet Equipment. The carry forward funding are for equipment/services budgeted in FY 2016, but not expected to be received and implemented until FY2017.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2017 Tentative Budget**

<u>County Transportation Trust - 1201</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Tr Fr General Fund Fd 0001	\$ 178,214
Total Revenues	<u>\$ 178,214</u>
Appropriations:	
Machinery & Equipment	\$ 178,214
Total Appropriations	<u>\$ 178,214</u>
<p>This amendment is necessary to carry over funding for vehicles ordered in FY 2016 that are expected to be delivered in FY 2017.</p>	

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2017 Tentative Budget**

<u>Information Technology Capital Improvements - 3901</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Transfer from General Fund 0001	\$ 400,000
Total Revenues	<u>\$ 400,000</u>
Appropriations:	
Belle Glade Fiber Network Project	\$ 400,000
Total Appropriations	<u>\$ 400,000</u>
<p>This amendment is necessary for an underground installation of network cabling to complete the County's fiber optic network to the Belle Glade campus.</p>	

**Board of County Commissioners
Palm Beach County, Florida
Transfer in FY 2017 Tentative Budget**

<u>Airport Operations - 4100</u>	<u>Increase/ (Decrease)</u>
Appropriations:	
Transfer to Fund 4137	\$ (3,434,480)
Transfer to Fund 4139	\$ 2,964,500
Contingency Reserves	\$ 469,980
Total Appropriations	<u><u>\$ -</u></u>
<p>This transfer is necessary to balance Funds 4137 and 4139 due to the refunding of the Series 2006A Bonds in August 2016.</p>	

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2017 Tentative Budget**

<u>Debt Serv 69M PBIA Rev Bonds 2006A - 4137</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Transfer from Fund 4100	\$ (3,434,480)
Total Revenues	<u>\$ (3,434,480)</u>
Appropriations:	
Interest - Bonds	\$ (3,418,480)
Trustee Services	\$ (8,000)
Paying Agent Services	\$ (8,000)
Total Appropriations	<u>\$ (3,434,480)</u>

This amendment is necessary to acknowledge refunding of the Series 2006A Bond Issue in August 2016.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2017 Tentative Budget**

<u>Debt Serv 57M PBIA Rev Bonds 2016 - 4139</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Transfer from Fund 4100	\$ 2,964,500
Total Revenues	<u>\$ 2,964,500</u>
Appropriations:	
Interest - Bonds	\$ 2,948,500
Trustee Services	\$ 8,000
Paying Agent Services	\$ 8,000
Total Appropriations	<u>\$ 2,964,500</u>

This amendment is necessary to acknowledge the new Debt Service Fund 4139 for the Series 2016 Revenue Refunding Bonds.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2017 Tentative Budget**

<u>Fleet Management - 5000</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Balance Brought Forward	\$ 8,129,129
Total Revenues	<u>\$ 8,129,129</u>
Appropriations:	
Machinery & Equipment-Fleet Replacement	\$ 8,129,129
Total Appropriations	<u>\$ 8,129,129</u>

This amendment is necessary to carry over funding for vehicles ordered in FY 2016 that are not expected to be delivered until FY 2017.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2017 Tentative Budget**

<u>MSTD- Building - 1400</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Balance Brought Forward	\$ 72,252
Total Revenues	<u>\$ 72,252</u>
Appropriations:	
Machinery & Equipment	\$ 72,252
Total Appropriations	<u>\$ 72,252</u>
<p>This amendment is necessary to carry over funding for vehicles ordered in FY 2016 that are not expected to be delivered until FY 2017.</p>	

BUDGET COMPARISON BY FUND - FY 2016 AND 2017

Board of County Commissioners

2015 Tentative Non-Exempt Valuation Countywide \$152,661,150,295

2016 Tentative Non-Exempt Valuation Countywide \$165,129,094,241

Fund	Fund Name	2016 Adopted				2017 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
0001	General Fund	4.7815	729,949,290	445,115,597	1,175,064,887	4.7815	789,564,716	454,878,189	1,244,442,905	1,250,360,402
	Operating Ad Valorem Tax Funds - Countywide	4.7815	729,949,290	445,115,597	1,175,064,887	4.7815	789,564,716	454,878,189	1,244,442,905	1,250,360,402
2038	50.0M GO 06 DS, Waterfront Access	0.0167	2,551,260	(84,960)	2,466,300	0.0000	0	0	0	0
2513	16.0M GO 05A DS, Ref 25M Rec Fac 99A	0.0137	2,092,950	(74,464)	2,018,486	0.0126	2,082,088	(64,427)	2,017,661	2,017,661
2518	115.8M GO Tax 06 DS, Ref 75M Land Acq 99B & 01A	0.0824	12,588,254	(502,338)	12,085,916	0.0751	12,409,904	(326,728)	12,083,176	12,083,176
2525	28.7M GO 10 DS, Ref Part 25M Parks GO 03 & 05	0.0251	3,834,529	(148,779)	3,685,750	0.0231	3,817,161	(130,161)	3,687,000	3,687,000
2532	28.0M GO 14 DS, Ref Part 50M Waterfront GO 06	0.0083	1,267,992	(60,092)	1,207,900	0.0219	3,618,867	(165,967)	3,452,900	3,452,900
	Voted Debt Service Ad Valorem Tax - Countywide	0.1462	22,334,985	(870,633)	21,464,352	0.1327	21,928,020	(687,283)	21,240,737	21,240,737
	Total Ad Valorem Tax Funds - Countywide	4.9277	752,284,275	444,244,964	1,196,529,239	4.9142	811,492,736	454,190,906	1,265,683,642	1,271,601,139
1001	HUD Supportive Housing		0	630,505	630,505		0	171,708	171,708	
1003	Community Action Program		0	1,080,617	1,080,617		0	1,348,878	1,348,878	
1004	Farmworkers Jobs/Education Prm		0	253,927	253,927		0	276,807	276,807	
1006	DOSS - Administration		0	8,870,388	8,870,388		0	8,961,940	8,961,940	
1009	Low Income Home Energy Assistance Program Fund		0	3,206,862	3,206,862		0	3,153,283	3,153,283	
1010	Ryan White Care Program		0	7,536,606	7,536,606		0	7,697,488	7,697,488	
1100	Affordable Housing Trust Fund (SHIP)		0	10,553,054	10,553,054		0	17,107,610	17,107,610	
1101	Housing & Community Devlpmt		0	13,239,655	13,239,655		0	12,467,419	12,467,419	
1103	Home Investment Partnership Act		0	7,455,369	7,455,369		0	6,082,627	6,082,627	
1104	Section 108 Loan Fund		0	179,731	179,731		0	175,044	175,044	
1106	Disaster Recovery Initiative		0	100,000	100,000		0	100,000	100,000	
1109	Neighborhood Stabilization Program		0	3,416,271	3,416,271		0	4,138,464	4,138,464	
1112	Neighborhood Stabilization Program 2		0	782,924	782,924		0	1,271,122	1,271,122	
1113	Neighborhood Stabilization Program 3		0	361,720	361,720		0	369,636	369,636	
1114	Workforce Housing Trust Fund		0	887,798	887,798		0	834,234	834,234	
1115	Federal Home Loan Bank of Atlanta		0	250,000	250,000		0	0	0	
1151	Law Enforcement Trust Fund		0	1,956,646	1,956,646		0	2,575,972	2,575,972	
1152	Sheriff's Grants		0	1,540,026	1,540,026		0	874,740	874,740	
1200	Beautification Maintenance		0	1,309,478	1,309,478		0	1,342,573	1,342,573	
1201	County Transport Trust		0	45,987,969	45,987,969		0	43,467,834	43,467,834	43,646,048
1203	Red Light Camera Fund		0	0	0		0	17,566	17,566	
1220	Natural Areas Stwrdsip Endwmnt		0	4,866,377	4,866,377		0	4,907,759	4,907,759	
1222	Ag Reserve Land Management		0	1,356,902	1,356,902		0	1,440,076	1,440,076	

BUDGET COMPARISON BY FUND - FY 2016 AND 2017

Board of County Commissioners

2015 Tentative Non-Exempt Valuation Countywide \$152,661,150,295

2016 Tentative Non-Exempt Valuation Countywide \$165,129,094,241

Fund	Fund Name	2016 Adopted				2017 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1223	Environmental Enhance-Freshwtr		0	484,640	484,640		0	535,388	535,388	
1224	Environmental Enhance-Saltwtr		0	885,906	885,906		0	1,024,239	1,024,239	
1225	Environmental Enhance-Nonspec		0	4,814,055	4,814,055		0	5,173,498	5,173,498	
1226	Natural Areas Fund		0	11,659,219	11,659,219		0	11,148,615	11,148,615	
1227	Pollution Recovery Trust Fund		0	2,128,759	2,128,759		0	1,873,886	1,873,886	
1228	State Mosquito		0	61,097	61,097		0	81,180	81,180	
1229	FDEP Lake Worth Lagoon Ecosyst		0	1,655,000	1,655,000		0	866,352	866,352	
1230	Petroleum Storage Tank Program		0	654,105	654,105		0	805,647	805,647	
1231	Petrol Store Tank Compliance		0	702,625	702,625		0	895,331	895,331	
1250	Handicapped Parking Enforcement		0	161,531	161,531		0	98,293	98,293	
1252	HUD - Fair Housing		0	115,977	115,977		0	100,000	100,000	
1261	Bond Waiver Program R89-1178		0	682,855	682,855		0	691,436	691,436	
1263	School Impact Fees Zone 1		0	1,218,915	1,218,915		0	1,226,051	1,226,051	
1264	School Impact Fees Zone 2		0	3,303,937	3,303,937		0	4,396,926	4,396,926	
1265	School Impact Fees Zone 3		0	2,174,820	2,174,820		0	3,680,728	3,680,728	
1266	School Impact Fees Zone 4		0	1,006,621	1,006,621		0	1,469,489	1,469,489	
1267	School Concurrency		0	4,000	4,000		0	2,000	2,000	
1321	Law Library		0	848,638	848,638		0	820,995	820,995	
1323	Criminal Justice Trust Fund		0	553,368	553,368		0	512,610	512,610	
1324	Local Requirements & Innovations Fund (F.S.29.004& 0082a2)		0	462,389	462,389		0	444,007	444,007	
1325	Legal Aid Programs Fund (F.S.29.008)		0	313,500	313,500		0	275,000	275,000	
1326	JAC Juvenile Programs Fund		0	313,500	313,500		0	275,000	275,000	
1327	Court Information Technology Fund (F.S. 28.2412e1)		0	4,190,785	4,190,785		0	4,450,973	4,450,973	
1340	Palm Tran Operations		0	85,271,233	85,271,233		0	86,677,884	86,677,884	
1341	Palm Tran Grants		0	45,226,449	45,226,449		0	44,996,300	44,996,300	
1360	Metro Planning Organization		0	5,679,677	5,679,677		0	5,090,074	5,090,074	
1384	Golf Course Operations		0	11,591,054	11,591,054		0	11,818,122	11,818,122	
1401	CCRT Street Lighting Maintenance		0	1,603,304	1,603,304		0	1,849,975	1,849,975	
1402	Nuisance Abatement		0	3,794,699	3,794,699		0	4,594,784	4,594,784	
1420	ACC Mobile Spay/Neuter Prgm		0	712,219	712,219		0	714,139	714,139	
1423	Victims Of Crime Emergency Support Fund		0	312,476	312,476		0	436,013	436,013	
1425	EMS Award-Grant Program		0	223,371	223,371		0	205,012	205,012	
1426	Public Safety Grants		0	1,407,072	1,407,072		0	1,592,831	1,592,831	
1427	Emergency Management		0	74,894	74,894		0	99,066	99,066	
1428	EM Preparedness & Assistance		0	156,230	156,230		0	428,028	428,028	
1429	Regulation Of Towing Business		0	478,034	478,034		0	492,630	492,630	
1430	Vehicle For Hire Ordinance		0	1,588,256	1,588,256		0	1,569,387	1,569,387	

BUDGET COMPARISON BY FUND - FY 2016 AND 2017

Board of County Commissioners

2015 Tentative Non-Exempt Valuation Countywide \$152,661,150,295

2016 Tentative Non-Exempt Valuation Countywide \$165,129,094,241

Fund	Fund Name	2016 Adopted				2017 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1432	Moving Ordinance		0	126,846	126,846		0	125,953	125,953	
1434	E-911 Carry Forward FS365.172/173		0	6,534,911	6,534,911		0	10,041,517	10,041,517	
1436	Justice Service Grant Fund		0	2,750,000	2,750,000		0	1,326,167	1,326,167	
1439	Radiological Emergency Preparedness-FPL		0	100,000	100,000		0	100,000	100,000	
1440	Highridge Activity Fund		0	38,580	38,580		0	53,196	53,196	
1450	TDC-Convention Center Oper		0	6,060,744	6,060,744		0	7,113,067	7,113,067	
1451	TDC-Film Commission		0	1,959,425	1,959,425		0	2,236,590	2,236,590	
1452	TDC-Special Projects		0	1,412,684	1,412,684		0	1,896,314	1,896,314	
1453	TDC-4th Cent Local Option Tax		0	9,639,023	9,639,023		0	9,817,415	9,817,415	
1454	TDC-Tourism		0	17,615,643	17,615,643		0	17,850,336	17,850,336	
1455	TDC-Cultural Arts		0	7,463,392	7,463,392		0	7,363,583	7,363,583	
1456	TDC-Beaches		0	7,130,783	7,130,783		0	5,559,218	5,559,218	
1457	TDC-Sports Commission		0	3,651,487	3,651,487		0	3,862,265	3,862,265	
1458	TDC-1st Cent Tourist Local Option Tax		0	14,670,066	14,670,066		0	16,681,573	16,681,573	
1470	Drug Abuse Trust Fund		0	67,433	67,433		0	132,399	132,399	
1480	Driver Ed Trust FS318.121		0	1,816,222	1,816,222		0	1,819,459	1,819,459	
1482	Cooperative Extension Rev Fund		0	308,705	308,705		0	343,365	343,365	
1483	PBC Office of Inspector General (IG)		0	2,902,104	2,902,104		0	3,047,758	3,047,758	
1500	Crime Prevention Fund		0	490,091	490,091		0	443,571	443,571	
1501	Domestic Violence Fund		0	249,603	249,603		0	323,896	323,896	
1507	Criminal Justice Grant Fund		0	512,387	512,387		0	445,756	445,756	
1521	Public Affairs Replacement Frequency		0	1,100,120	1,100,120		0	612,533	612,533	
1539	Economic Development		0	5,322,009	5,322,009		0	6,525,839	6,525,839	
1540	HUD Loan Repayment Account		0	14,041,534	14,041,534		0	15,902,296	15,902,296	
1541	Energy Efficiency & Consvr Blk Grnt		0	95,581	95,581		0	61,674	61,674	
1543	USDA Intermediary Relending Loan Program		0	284,278	284,278		0	72,371	72,371	
1544	USEPA Revolving Loan Fund Program		0	935,647	935,647		0	900,042	900,042	
2040	14.6M NAV 06 DS, Public Imp Rev Jud Parking		0	711,950	711,950		0	709,850	709,850	
2052	98.0M NAV 07 DS, Scripps/Briger		0	4,704,400	4,704,400		0	4,703,263	4,703,263	
2053	176.5M NAV 08 DS, Jail Expand/Pub Bldg		0	11,265,350	11,265,350		0	4,479,300	4,479,300	
2054	176.5M NAV 08 DSR, Jail Expand/Pub Bldg		0	11,268,150	11,268,150		0	4,521,800	4,521,800	
2061	11.6M Note Payable 08 DS, ESL Jupiter		0	734,884	734,884		0	803,163	803,163	
2067	94.2M NAV 08-2 DS, Max Planck & SS Refunding		0	4,499,775	4,499,775		0	4,497,025	4,497,025	
2068	94.2M NAV 08-2 DSR, Max Planck & SS Refunding		0	4,498,275	4,498,275		0	4,539,525	4,539,525	
2069	30.6M NAV 11 DS, Ocean Ave Bridge & Max Planck2		0	2,096,683	2,096,683		0	2,096,683	2,096,683	
2071	10.0M NAV 13 DS, ISS VOIP		0	1,492,299	1,492,299		0	1,492,183	1,492,183	
2072	13.1M NAV 13DS, Max Planck3		0	1,065,924	1,065,924		0	1,065,924	1,065,924	

BUDGET COMPARISON BY FUND - FY 2016 AND 2017

Board of County Commissioners

2015 Tentative Non-Exempt Valuation Countywide \$152,661,150,295

2016 Tentative Non-Exempt Valuation Countywide \$165,129,094,241

Fund	Fund Name	2016 Adopted				2017 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
2073	10.7M NAV 13 DS, Sheriff Equipment			2,199,680	2,199,680			2,199,533	2,199,533	
2074	27.8M NAV Tax 13DS, Convention Center Hotel			1,792,638	1,792,638			1,791,363	1,791,363	
2075	17.9M NAV 14 DS, Palm Tran Connection Equipment			3,691,402	3,691,402			3,692,243	3,692,243	
2076	68.M NAV 15 DS, Pub Imp Rev Bd, Conv Ctr Gar & Airport Ctr			2,372,466	2,372,466			4,403,431	4,403,431	
2077	18.8M NAV Public Imp Tax Rev Bond 15B DS, MAX Planck			0	0			2,150,718	2,150,718	
2078	65.360M NAV Pub Imp Tax Rev Bond 15C DS, Prof Sports Fac Pr			0	0			2,547,882	2,547,882	
2079	56.645M NAV Pub Imp Rev Bond 15D DS, Prof Sports Fac Proj			0	0			2,833,750	2,833,750	
2514	17.4M NAV 05 DS, Ref 26M Parks & Rec Fac 96			2,045,800	2,045,800			2,046,250	2,046,250	
2515	13.4M NAV 05 DS, Ref 22M N.C Court & PBSO MP 97			1,649,125	1,649,125			1,644,625	1,644,625	
2516	9.5M NAV 05 DS, Ref 15M Judicial Parking 95			1,149,250	1,149,250			0	0	
2517	20.0M NAV 05 DS, Ref 28M Stadium Fac 96			2,150,624	2,150,624			2,143,499	2,143,499	
2519	115.8M GO Tax Coupon 06 DS, Ref 75M Land Acq 99B & 01A			395,845	395,845			396,845	396,845	
2523	11.5M NAV Tax 10 DS, Ref 11M Conv Hotel BAN 07			1,106,655	1,106,655			1,105,663	1,105,663	
2526	62.7M NAV 11 DS Ref Part 81M Conv Cntr 04			5,699,925	5,699,925			5,700,300	5,700,300	
2527	62.7M NAV 11 DSR, Ref Part 81M Conv Cntr 04			5,701,875	5,701,875			5,701,875	5,701,875	
2528	16.1 M NAV 12 DS, Ref 16M 4 Pts BAN 09			1,344,538	1,344,538			1,331,460	1,331,460	
2529	147.0M NAV 12 DS, REF 94M 04/38M 04A/133M 05A			19,486,250	19,486,250			19,484,750	19,484,750	
2533	72.4M NAV 14A DS, Ref 14M 06/2M 07A/5M 07B/98M 07C			3,640,025	3,640,025			3,701,400	3,701,400	
2534	63.64M Public Improvement Revenue Refunding Bonds, Srs. 2015			5,256,350	5,256,350			5,131,300	5,131,300	
2535	121.035M NAV 16 DS, Ref 141.45M 08 Jail Expand/Pub Bldg			0	0			6,120,492	6,120,492	
3014	80.7M NAV 01, Convention Center			5,791,525	5,791,525			5,516,573	5,516,573	
3017	26.3M NAV 96, Parks & Recreation Facilities			13,971	13,971			0	0	
3018	94.3M NAV 04, Pub Imprv & Ref Airport Cntr 92			39,227	39,227			0	0	
3019	25.0M GO 03, Recreational & Cultural Facilities			901,317	901,317			885,510	885,510	
3020	25.0M GO 05, Recreational & Cultural Improvements			1,713,751	1,713,751			1,485,827	1,485,827	
3038	50.0M GO 06, Waterfront Access			4,903,470	4,903,470			2,266,021	2,266,021	
3040	14.6M NAV 06, Parking Facilities Expansion			672,801	672,801			565,231	565,231	
3043	6.1M Sunshine#8 06, Park & Marina Improv			37,140	37,140			14,764	14,764	
3046	8.1M Sunshine#9 06, So County Golf Course CTF			5,860	5,860			5,949	5,949	
3053	176.5M NAV 08 CTF, Jail Expand/Pub Bldg			3,155,185	3,155,185			2,856,641	2,856,641	
3061	11.6M Note Payable 08 CP, ESL Jupiter			1,759,646	1,759,646			1,051,541	1,051,541	
3071	10.0M NAV 13 CP, ISS VOIP			5,945,809	5,945,809			3,067,769	3,067,769	
3074	27.8M NAV Tax 13 CP, Convention Center Hotel			22,486,363	22,486,363			1,466,713	1,466,713	
3075	17.9M NAV 14 CP, Palm Tran Connection Equipment			132,459	132,459			134,190	134,190	
3076	68M Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct			63,094,921	63,094,921			39,113,706	39,113,706	
3077	18.8M NAV Public Imp Tax Rev Bond 15B CP, Max Planck			0	0			8,540,281	8,540,281	
3078	65.360M NAV Pub Imp Tax Rev Bond 15C CP, Prof Sports Fac Pr			0	0			37,776,289	37,776,289	

BUDGET COMPARISON BY FUND - FY 2016 AND 2017

Board of County Commissioners

2015 Tentative Non-Exempt Valuation Countywide \$152,661,150,295

2016 Tentative Non-Exempt Valuation Countywide \$165,129,094,241

Fund	Fund Name	2016 Adopted				2017 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
3079	56.645M NAV Pub Imp Rev Bonds, 15D CP, Prof Sports Fac Proj			0	0			59,835,221	59,835,221	
3500	Transportation Improvmt Fund			200,631,795	200,631,795			198,667,345	198,667,345	
3501	Road Impact Fee Zone 1			51,325,849	51,325,849			58,450,672	58,450,672	
3502	Road Impact Fee Zone 2			39,362,231	39,362,231			46,768,887	46,768,887	
3503	Road Impact Fee Zone 3			26,516,097	26,516,097			25,095,836	25,095,836	
3504	Road Impact Fee Zone 4			24,052,308	24,052,308			28,836,046	28,836,046	
3505	Road Impact Fee Zone 5			47,106,004	47,106,004			56,223,917	56,223,917	
3516	Abacoa Trust Sub Account			5,731,992	5,731,992			5,655,613	5,655,613	
3519	Northlake Blvd Agr W/Npbcid			177,335	177,335			252,900	252,900	
3523	Proportionate Share Trust Fund			22,566,504	22,566,504			22,287,172	22,287,172	
3531	Impact Fee Program - Roads Zone 1			1,325,583	1,325,583			542,899	542,899	
3532	Impact Fee Program - Roads Zone 2			986,504	986,504			423,446	423,446	
3533	Impact Fee Program - Roads Zone 3			960,985	960,985			299,557	299,557	
3534	Impact Fee Program - Roads Zone 4			558,191	558,191			249,279	249,279	
3535	Impact Fee Program - Roads Zone 5			1,034,650	1,034,650			488,372	488,372	
3542	Proportionate Share Fund - Zone 2			0	0			134,338	134,338	
3543	Proportionate Share Fund - Zone 3			0	0			1,753,358	1,753,358	
3545	Proportionate Share Fund - Zone 5			0	0			337,584	337,584	
3600	Park Improvement Fund			9,765,123	9,765,123			14,018,497	14,018,497	
3601	Park Impact Fees Z-1			3,769,559	3,769,559			4,021,819	4,021,819	
3602	Park Impact Fees Z-2			4,415,584	4,415,584			4,591,055	4,591,055	
3603	Park Impact Fees Z-3			8,939,274	8,939,274			9,477,811	9,477,811	
3621	Impact Fee Program - Parks Zone 1			49,117	49,117			37,691	37,691	
3622	Impact Fee Program - Parks Zone 2			56,816	56,816			43,025	43,025	
3623	Impact Fee Program - Parks Zone 3			128,626	128,626			83,869	83,869	
3650	Unit 11 Acquisition/Enhancement			1,789,419	1,789,419			1,551,177	1,551,177	
3651	South Lox SI Wetland Restoration			288,535	288,535			250,354	250,354	
3652	Beach Improvement			17,573,016	17,573,016			20,582,273	20,582,273	
3653	South Lake Worth Inlet			1,611,677	1,611,677			1,353,821	1,353,821	
3654	Environmental Capital Projects Fund			5,541,359	5,541,359			4,685,300	4,685,300	
3800	Pud Civic Site Cash Out			1,193,554	1,193,554			1,045,426	1,045,426	
3801	RR&I for 800 Mhz Sys			34,759,520	34,759,520			30,547,331	30,547,331	
3803	Law Enfc/Impct Fees Z2 Rd Patl			2,682,340	2,682,340			2,945,418	2,945,418	
3804	Public Building Impr Fund			53,103,000	53,103,000			57,486,333	57,486,333	
3805	Public Building Impact Fees			7,017,659	7,017,659			9,244,743	9,244,743	
3807	TDC-Bldg Renewal & Replacement			8,681,430	8,681,430			10,242,301	10,242,301	
3815	Impact Fee Program - Public Building			100,331	100,331			63,144	63,144	

BUDGET COMPARISON BY FUND - FY 2016 AND 2017

Board of County Commissioners

2015 Tentative Non-Exempt Valuation Countywide \$152,661,150,295

2016 Tentative Non-Exempt Valuation Countywide \$165,129,094,241

Fund	Fund Name	2016 Adopted				2017 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
3900	Capital Outlay			14,014,061	14,014,061			21,144,983	21,144,983	
3901	Information Technology Capital Improvements		0	11,390,176	11,390,176		0	12,259,497	12,259,497	12,659,497
3905	E911 Carry Forward Capital		0	5,650,525	5,650,525		0	1,892,587	1,892,587	
3906	Palm Tran Capital		0	0	0		0	11,676,323	11,676,323	
4000	WUD Revenue		0	193,660,750	193,660,750		0	201,945,000	201,945,000	
4001	Operation & Maintenance		0	160,186,956	160,186,956		0	169,215,602	169,215,602	
4010	Renewal & Replacement		0	1,000,000	1,000,000		0	1,000,000	1,000,000	
4011	Capital Improvements		0	223,205,941	223,205,941		0	242,644,312	242,644,312	
4012	Connection Charge Account		0	7,992,000	7,992,000		0	9,026,000	9,026,000	
4013	Special Assessment Prgrm WUD		0	3,881,123	3,881,123		0	1,690,000	1,690,000	
4015	WUD FPL Reclaimed Water Renewal & Replacement		0	3,508,709	3,508,709		0	4,016,452	4,016,452	
4034	Debt Service WUD All		0	4,437,863	4,437,863		0	4,437,863	4,437,863	
4039	Debt Service WUD 2006		0	5,435,500	5,435,500		0	2,354,200	2,354,200	
4041	Construction Trust Fund WUD 2009		0	738,773	738,773		0	341,200	341,200	
4042	Debt Service WUD 09		0	4,045,600	4,045,600		0	3,961,200	3,961,200	
4043	WUD FPL Debt Service Coverage Fund		0	722,007	722,007		0	1,540,334	1,540,334	
4044	GUA Debt Service		0	725,000	725,000		0	725,000	725,000	
4045	GUA01 Wachovia 2009 Loan		0	1,186,000	1,186,000		0	1,185,000	1,185,000	
4046	GUA09 Bank of NY 2004 Loan		0	786,800	786,800		0	798,800	798,800	
4047	Debt Service WUD 2013 Ref		0	4,205,100	4,205,100		0	4,204,800	4,204,800	
4048	WUD 24.97M Water & Sewer Refunding Series 2015		0	1,032,800	1,032,800		0	4,578,800	4,578,800	
4100	Airport Operations		0	79,572,312	79,572,312		0	83,884,595	83,884,595	
4110	Airport Capital Projects		0	5,423,395	5,423,395		0	9,065,759	9,065,759	
4111	Airports Imp & Dev Fund		0	168,112,217	168,112,217		0	172,449,342	172,449,342	
4112	Airport Passenger Facility Chgs		0	63,620,714	63,620,714		0	60,139,164	60,139,164	
4113	Noise Abatement & Mitigation		0	2,388,505	2,388,505		0	2,575,167	2,575,167	
4114	Airports Restricted Assets Fd		0	2,057,390	2,057,390		0	1,712,712	1,712,712	
4130	Debt Service 60M PBIA Rev Ref 2002		0	303,523	303,523		0	44	44	
4131	Debt Serv 83M PBIA Rev Ref 2001		0	220	220		0	92	92	
4137	Debt Service 69M PBIA Rev Bonds 2006A		0	3,435,274	3,435,274		0	3,436,739	3,436,739	2,259
4138	Debt Service 16M PBIA Tax Rev Ref 2006B		0	3,432,764	3,432,764		0	3,432,183	3,432,183	
4139	Debt Serv 57M PBIA Rev Ref Bonds 2016		0	0	0		0	0	0	2,964,500
5000	Fleet Management		0	56,498,187	56,498,187		0	44,368,952	44,368,952	52,498,081

BUDGET COMPARISON BY FUND - FY 2016 AND 2017

Board of County Commissioners

2015 Tentative Non-Exempt Valuation Countywide \$152,661,150,295

2016 Tentative Non-Exempt Valuation Countywide \$165,129,094,241

Fund	Fund Name	2016 Adopted					2017 Tentative				
		Mills	Taxes	Other Revenue	Budget		Mills	Taxes	Other Revenue	Budget	Amended
5010	Property & Casualty Insurance		0	14,586,119	14,586,119		0	16,494,687	16,494,687		
5011	Risk Management Fund		0	17,866,646	17,866,646		0	18,278,463	18,278,463		
5012	Employee Health Insurance		0	77,483,891	77,483,891		0	81,934,935	81,934,935		
	Gross Total Countywide Funds	4.9277	752,284,275	2,802,924,688	3,555,208,963	4.9142	811,492,736	2,973,811,445	3,785,304,181	3,799,459,041	
	Less: Interfund Transfers		0	(454,625,222)	(454,625,222)		0	(508,575,826)	(508,575,826)	(508,684,060)	
	Less: Interdepartmental Charges		0	(17,696,953)	(17,696,953)		0	(18,124,821)	(18,124,821)		
	Less: Internal Service Charges		0	(133,547,951)	(133,547,951)		0	(133,103,452)	(133,103,452)		
	Net Total Countywide Funds	4.9277	752,284,275	2,197,054,562	2,949,338,837	4.9142	811,492,736	2,314,007,346	3,125,500,082	3,139,546,708	
1180	County Library	0.5491	44,960,444	7,800,429	52,760,873	0.5491	48,446,010	8,475,022	56,921,032		
1300	Fire/Rescue MSTU	3.4581	214,773,330	104,845,076	319,618,406	3.4581	231,718,738	112,282,199	344,000,937		
1301	Fire/Rescue Jupiter MSTU	1.9823	17,655,598	(694,589)	16,961,009	2.0035	19,414,286	(743,170)	18,671,116		
1303	Aviation Battalion		0	6,043,937	6,043,937		0	6,316,469	6,316,469		
1304	F/R Long-Term Disability Plan		0	14,331,110	14,331,110		0	13,466,260	13,466,260		
1305	MSBU-Hydrant Rental Boca Raton		0	487,010	487,010		0	462,292	462,292		
1306	MSBU-Hydrant Rental-Riviera Bh		0	45,306	45,306		0	42,293	42,293		
1400	MSTD - Building		0	41,973,601	41,973,601		0	48,244,083	48,244,083	48,316,335	
2022	22.3M GO 06 DS, Library District Improvement	0.0151	1,236,392	(38,117)	1,198,275		0	0	0		
2524	19.5M GO 10 DS, Ref Part 30M Library GO 03	0.0275	2,251,707	(100,382)	2,151,325	0.0250	2,205,701	(52,001)	2,153,700		
2531	11.8M GO 14 DS, Ref Part 22M Library GO 06	0.0068	556,786	(23,886)	532,900	0.0192	1,693,978	(81,078)	1,612,900		
3022	22.3M GO 06, Library District Improvement		0	18,308	18,308		0	0	0		
3511	Unicorp Improvement Fund		0	9,695,069	9,695,069		0	10,555,414	10,555,414		
3700	Fire Rescue Improvement		0	9,531,575	9,531,575		0	10,183,706	10,183,706		
3704	Fire Rescue Impact Fees		0	8,495,068	8,495,068		0	8,678,860	8,678,860		
3750	Library Improvement Fund		0	5,509,770	5,509,770		0	6,713,731	6,713,731		
3751	Library Expansion Prgm		0	9,420,583	9,420,583		0	12,373,896	12,373,896		
3752	Library Impact Fees		0	1,525,592	1,525,592		0	2,200,725	2,200,725		
	Gross-Total Dependent Districts		281,434,257	218,865,460	500,299,717		303,478,713	239,118,701	542,597,414	542,669,666	
	Less: Interfund Transfers			(19,661,786)	(19,661,786)			(25,786,902)	(25,786,902)		
	Less: Interdepartmental Charges			(5,413,692)	(5,413,692)			(5,945,457)	(5,945,457)		
	Net-Total Dependent Districts		281,434,257	193,789,982	475,224,239		303,478,713	207,386,342	510,865,055	510,937,307	
	Net-Total County Funds & Dep. Districts		1,033,718,532	2,390,844,544	3,424,563,076		1,114,971,449	2,521,393,688	3,636,365,137	3,650,484,015	
	Gross Total - All Funds		1,033,718,532	3,021,790,148	4,055,508,680		1,114,971,449	3,212,930,146	4,327,901,595	4,342,128,707	