




## Interoffice Communication

**TO:** Paulette Burdick, Mayor and  
Members of the Board of County Commissioners

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

**DATE:** August 29, 2017

**SUBJECT:** **First Public Hearing – FY 2018 Budget**

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Attached is the agenda package for the First Public Hearing on the FY 2018 Budget. Please bring it with you to the meeting on September 5<sup>th</sup>, 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 5, 2017**

<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><b>Page 3</b> In accordance with the Truth in Millage (TRIM) Bill, the Board of County Commissioners shall hold hearings on the tentative budget and proposed millage rates. As stipulated in the TRIM bill, the first substantive issue to discuss shall be the percentage increase in the millage over the rolled-back rate necessary to fund the budget, if any, and the specific purpose for which ad valorem tax revenues are increasing.</p> <p><b>Page 4</b></p> <ul style="list-style-type: none"> <li>• Countywide proposed millage rate of 4.7815 is 5.27% over the rolled-back rate</li> <li>• Library District proposed millage rate of 0.5491 is 5.43% over the rolled-back rate</li> <li>• Fire Rescue MSTU proposed millage rate of 3.4581 is 5.60% over the rolled-back rate</li> <li>• Jupiter Fire MSTU proposed millage rate of 2.0038 is 5.10% over the rolled-back rate</li> <li>• Aggregate proposed millage rate of 6.5925 is 4.04% over the rolled-back rate</li> <li>• Countywide voted debt millage rate is 0.1208</li> <li>• Library voted debt millage rate is 0.0400</li> </ul> <p>(Read page 5)</p>
<i>Verdenia</i>	Page 6 contains a summary of proposed transfers and amendments to the FY 2018 tentative budget. The transfers and amendments do not result in increased property taxes.

<b>Verdenia</b>	<b>Budget Briefing/Commissioner Comments &amp; Questions – Page 7 - 8</b>
<b>Mayor</b>	<b>The next order of business is to accept public comments on the Total Countywide Funds Budget, Dependent District Budgets, and Proposed Budget Amendments</b>
	<b>Public comments</b>
<b>Mayor</b>	<b>Return to the Board for discussion on Countywide Funds and proposed Countywide millage rate.</b>
<b>BCC</b>	<b>Motion to approve certain budget transfers and amendments for those Countywide Funds, as more specifically set forth on pages 9 - 15 of the September 5, 2017 public hearing budget document, such transfers and amendments totaling \$15,664,940.</b>
<b>BCC</b>	<b>Motion to adopt Countywide tentative millage of 4.7815, which is 5.27% over the rolled-back rate</b>
<b>BCC</b>	<b>Motion to adopt Countywide tentative budgets of \$3,879,077,598.</b>
<b>Mayor</b>	<b>Return to the Board for discussion on the Library District</b>
<b>BCC</b>	<b>Motion to adopt Library District tentative millage of 0.5491, which is 5.43% over the rolled-back rate.</b>
<b>BCC</b>	<b>Motion to adopt tentative budgets of \$94,425,638 - Library District</b>
<b>Mayor</b>	<b>Return to the Board for discussion on the Municipal Service Taxing District (MSTD)</b>
<b>BCC</b>	<b>Motion to adopt MSTD tentative budget of \$54,566,030</b>
<b>Mayor</b>	<b>Return to the Board for discussion on the Fire-Rescue MSTU</b>
<b>BCC</b>	<b>Motion to adopt Fire Rescue MSTU tentative millage of 3.4581, which is 5.60% over the rolled-back rate.</b>
<b>BCC</b>	<b>Motion to adopt Fire Rescue MSTU tentative budgets of \$425,234,463</b>
<b>Mayor</b>	<b>Return to the Board for discussion on the Jupiter Fire MSTU</b>
<b>BCC</b>	<b>Motion to adopt Jupiter Fire MSTU tentative millage of 2.0038, which is 5.10% over the rolled-back rate.</b>

<b>BCC</b>	<b>Motion to adopt Jupiter Fire MSTU tentative budget of \$19,705,913</b>
<b>Mayor</b>	<b>Return to the Board for discussion on the MSTU- Unincorporated Improvement Fund</b>
<b>BCC</b>	<b>Motion to adopt MSTU Unincorporated Improvement Fund budget of \$11,184,814</b>
<b>Mayor</b>	<b>Adoption of the tentative aggregate millage rate</b>
<b>BCC</b>	<b>Motion to adopt tentative aggregate millage of 6.5925, which is 4.04% over the rolled-back rate.</b>
<b>BCC</b>	<b>Motion to adopt Countywide voted debt millage rate of 0.1208.</b>
<b>BCC</b>	<b>Motion to adopt Library District voted debt millage rate of 0.0400.</b>
<b>BCC</b>	<b>Motion to adjourn</b>

**Palm Beach County Board of County Commissioners**

**Public Hearing Agenda  
Palm Beach County Robert Weisman Governmental Center  
Jane M. Thompson Memorial Chambers  
September 5, 2017 - 6:00 P.M.**

	<b><u>Page Reference</u></b>
<b><u>I. Call to Order</u></b>	
A. Roll Call	
B. Prayer	
C. Pledge of Allegiance to the Flag	
<b><u>II. Adoption of Agenda</u></b>	
<b><u>III. Summary of FY 2018 Tentative Budget</u></b>	i-v
<b><u>IV. Public Hearings</u></b>	
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	7-8
E. Public Comments, Board Discussion, Motions to Adopt Tentative Millages, Motions to Adopt Tentative Budgets	
1. Countywide Funds - Amendments	9-15
Fund Budgets	16-21
2. County Library District Funds	
Fund Budgets	22
3. Municipal Service Taxing District Fund	
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.	
<b><u>V. Motion to Adjourn</u></b>	

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 2017 Adopted to FY 2018 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.

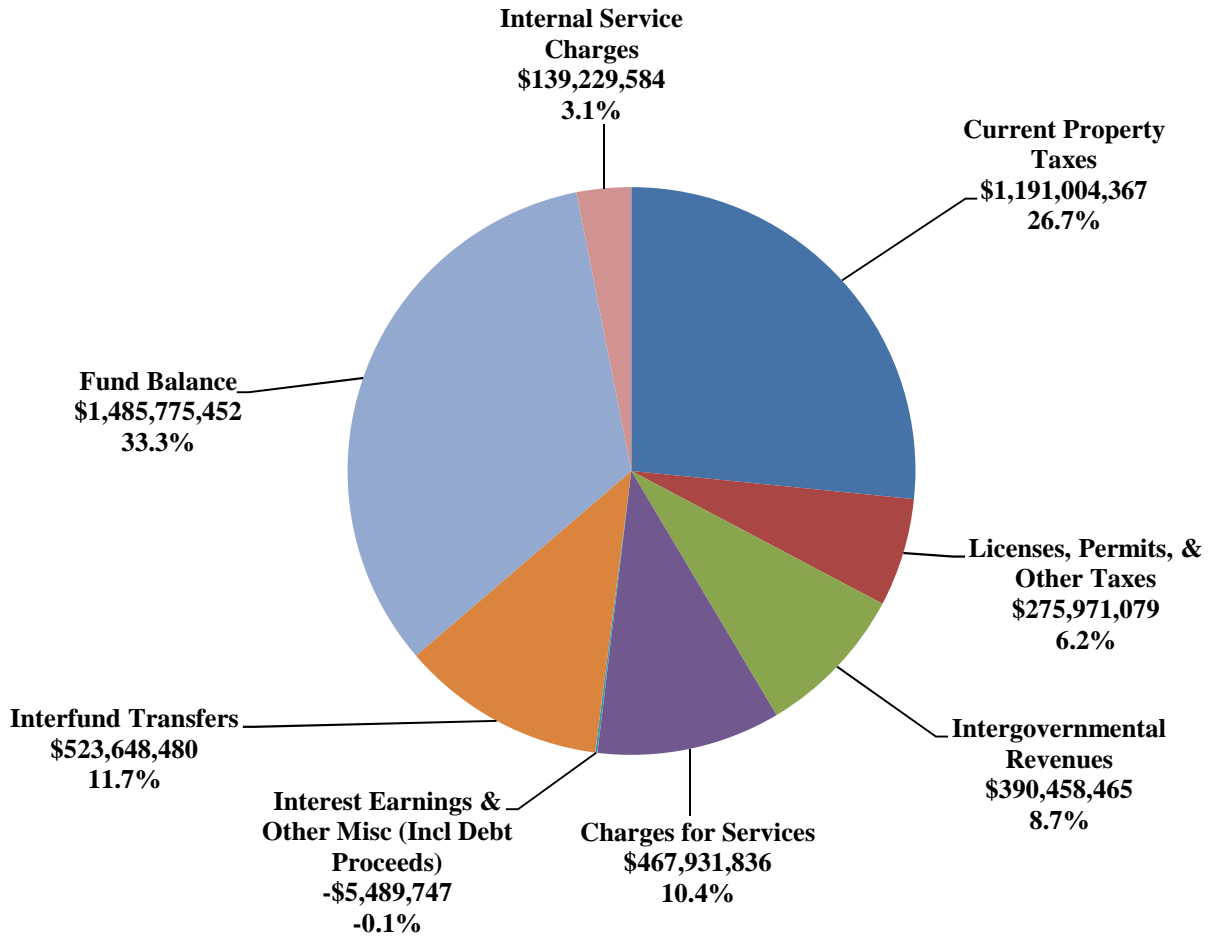
### Net Budget

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.

	<b><u>FY 2017 Adopted Budget</u></b>	<b><u>FY 2018 Tentative Budget</u></b>
Total Budget	\$4,342,128,707	\$4,468,529,516
Less: Internal Service Charges	(\$133,103,452)	(\$139,229,584)
Interfund Transfers	(\$534,470,962)	(\$523,648,480)
Interdepartmental Charges	(\$24,070,278)	(\$25,643,136)
<b>Net Budget</b>	<b><u>\$3,650,484,015</u></b>	<b><u>\$3,780,008,316</u></b>
Budgeted Reserves	\$834,994,416	\$828,575,230
Budgeted Expenditures	\$2,815,489,599	\$2,951,433,086
<b>Net Budget</b>	<b><u>\$3,650,484,015</u></b>	<b><u>\$3,780,008,316</u></b>

# Sources of Funds by Category

Total of all Funds \$4,468,529,516



County revenues come from many sources, of which Property Taxes represent only 26.7% of the total. Of current revenues (excluding fund balance), property taxes represent 39.9% 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, & Other Misc (Incl Debt Proceeds)** include revenues that are generated by funds invested by the County, revenues received from bond issuances, as well as revenues not otherwise categorized. This amount includes statutory reserves, which are budgeted at a negative 5% of anticipated revenues.

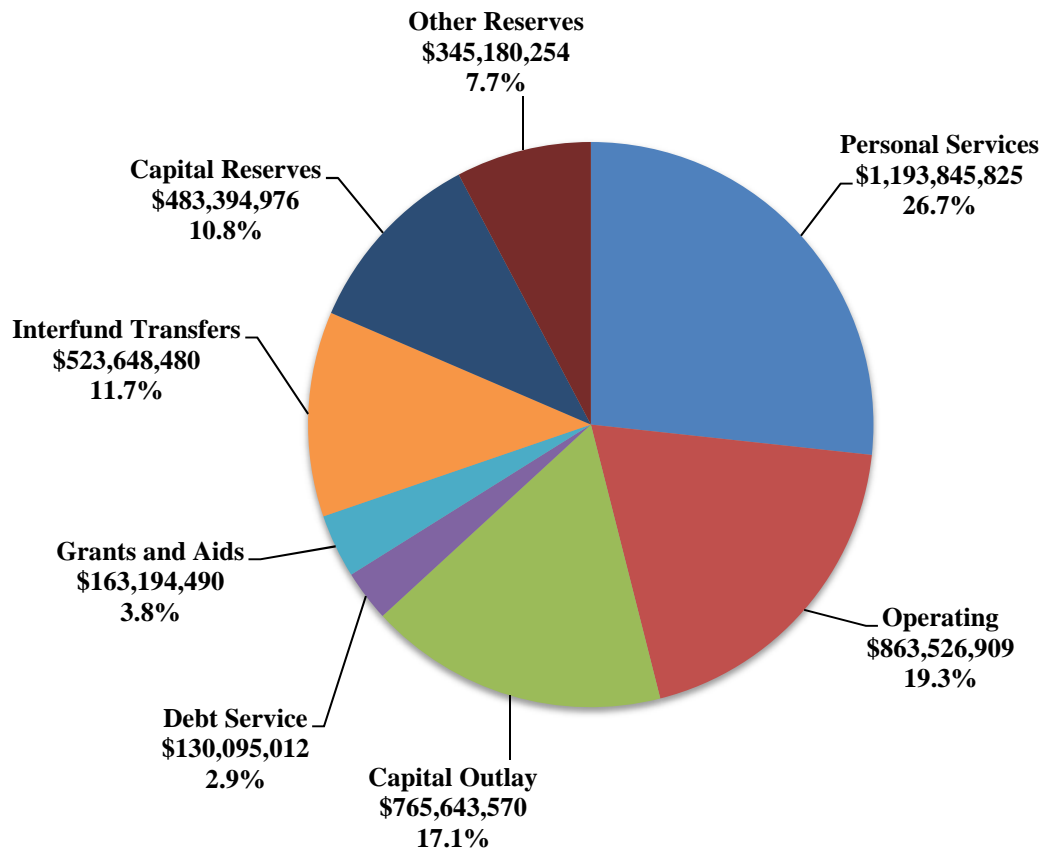
**Interfund Transfers** occur between funds. A transfer out of one fund is reflected as an expense, while the offsetting transfer into another fund appears as revenue.

**Fund Balance** represents carryover funds from the prior fiscal year, and is 33.3% of the total budget. A major component of fund balance are reserves, which include funds set aside for future capital projects.

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

# Expenditures by Category

Total of all Funds \$4,468,529,516



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

**Debt Service** includes expenditures that cover debt for all funds, including principal, interest, and other debt service costs, but do not include reserves for debt (\$15,978,961) which are part of Other Reserves.

**Grants and Aids** includes all grants, subsidies, and contributions to other governmental agencies and private organizations excluding transfers to agencies within the same governmental entity.

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

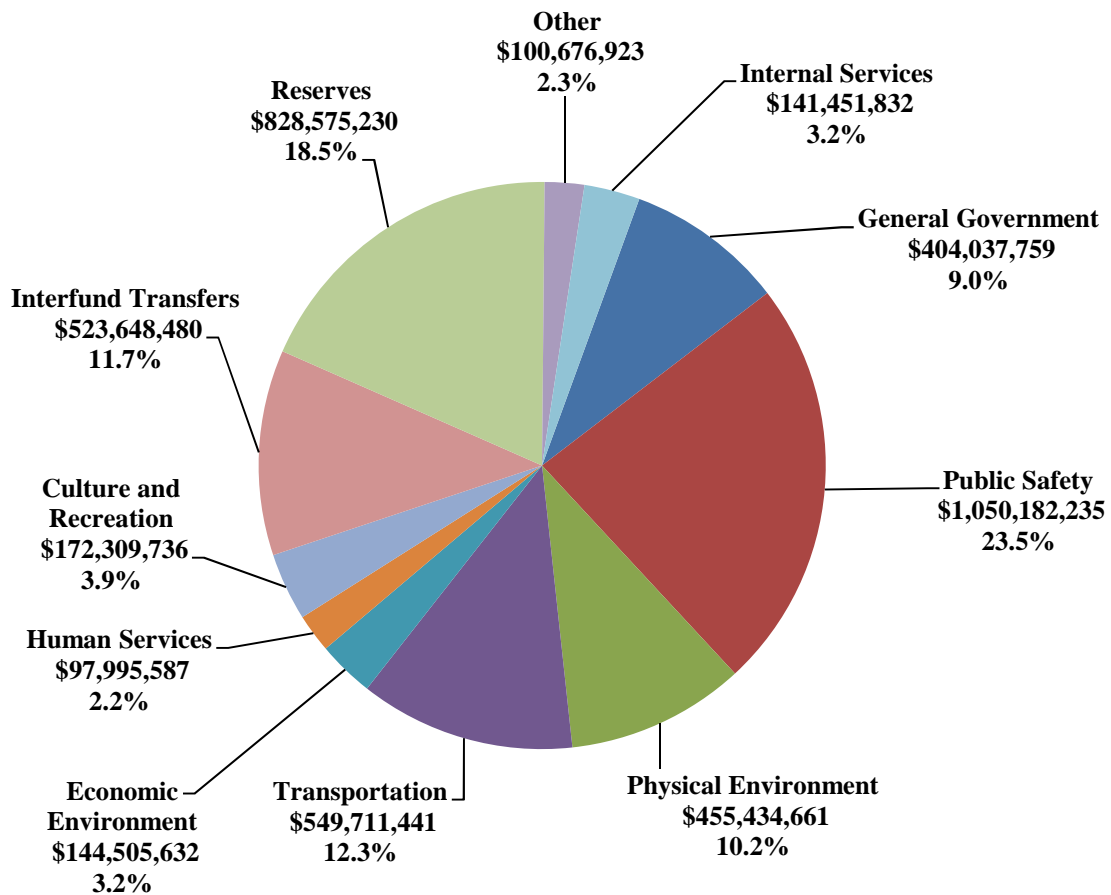
**Capital Reserves** are a specified amount of funds set aside for the purpose of meeting future expenses for Capital Projects.

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



# Expenditures by Function

Total of all funds \$4,468,529,516



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

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

**Public Safety** includes services provided by the County for the safety and security of the public. This figure includes transfers of \$652,385,068 to the Palm Beach County Sheriff's Office.

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

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

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

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

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

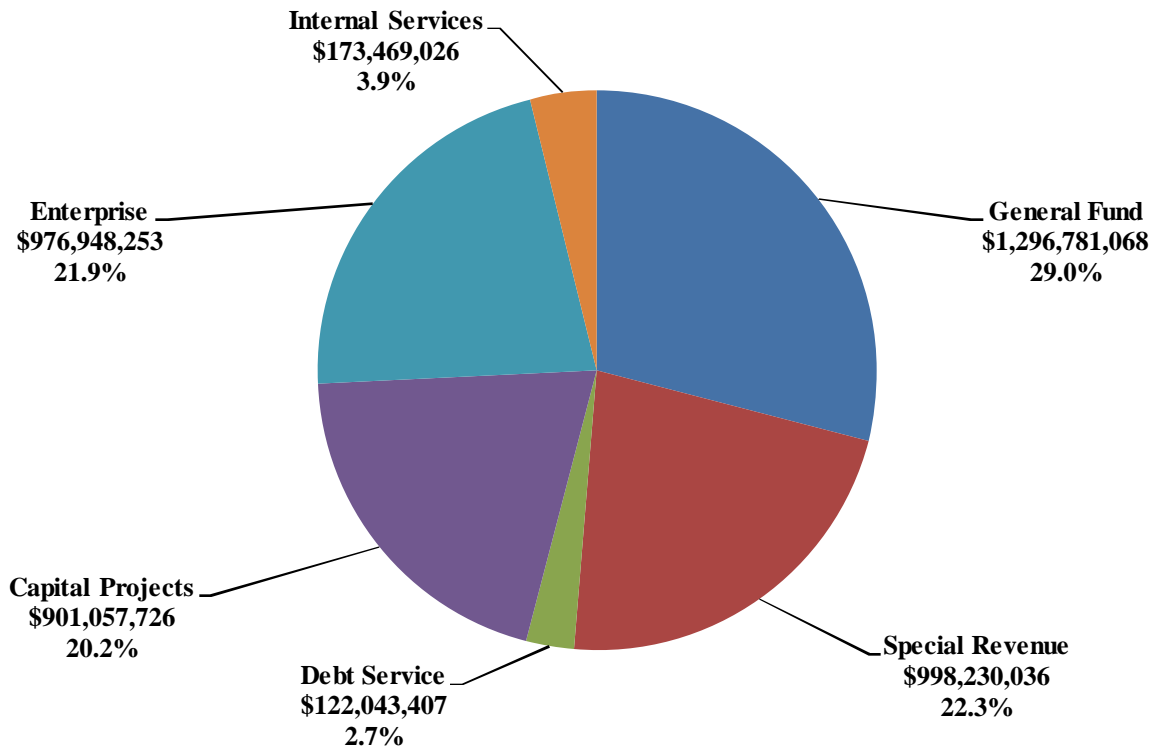
**Interfund Transfers** are funds which are transferred from one County fund to another.

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

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

# Expenditures by Fund Group

Total for all Funds \$4,468,529,516



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**

Paulette Burdick, Mayor  
Melissa McKinlay, Vice Mayor  
Hal R. Valeche  
Dave Kerner  
Steven L. Abrams  
Mary Lou Berger  
Mack Bernard

**County Administrator**

Verdenia C. Baker

*"An Equal Opportunity  
Affirmative Action Employer"*

Official Electronic Letterhead

September 5, 2017

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,

Verdenia C. Baker  
County Administrator



**DOROTHY JACKS**  
CFA, AAS  
Palm Beach County Property Appraiser

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

**Administration**  
Constantine Dino Maniotis, CFE  
Tax Roll Coordinator  
301 North Olive Avenue, 5<sup>th</sup> Flr  
West Palm Beach, Florida 33401  
tel 561.355.2681  
fax 561.355.3963  
Email [dmanioti@pbcgov.org](mailto:dmanioti@pbcgov.org)

August 21, 2017

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

Re: 2017 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 21st to the United States Post Office for first class mail to every taxpayer listed on the 2017 assessment roll.

Sincerely,

Constantine Dino Maniotis, CFE  
Tax Roll Coordinator

enc. TRIM sample notice

cc: Dorothy Jacks, Property Appraiser

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

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

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

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



**County Administration**

P.O. Box 1989

West Palm Beach, FL 33402-1989

(561) 355-2030

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www.pbcgov.com



**Palm Beach County  
Board of County  
Commissioners**

Paulette Burdick, Mayor

Melissa McKinlay, Vice Mayor

Hal R. Valeche

Dave Kerner

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Mary Lou Berger

Mack Bernard

**County Administrator**

Verdenia C. Baker

*"An Equal Opportunity  
Affirmative Action Employer"*

Official Electronic Letterhead

September 5, 2017

The Honorable Paulette Burdick, 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 2017 Millage Rates		FY 2018 Rolled-Back Rate		FY 2018 Proposed Taxes		Proposed Increase or Decrease		
	Millage	Taxes	Millage	Taxes	Millage	Taxes	Millage	Taxes	% Increase Or (Decrease) From Rolled-Back Rate
Countywide (2)	4.7815	\$803,255,676	4.5421	\$845,592,790	4.7815	\$845,592,790	0.2394	\$ 42,337,114	5.27 %
County Library District	0.5491	\$49,045,131	0.5208	\$51,710,218	0.5491	\$51,710,218	0.0283	2,665,087	5.43 %
Fire-Rescue MSTU	3.4581	\$234,728,633	3.2747	\$247,874,640	3.4581	\$247,874,640	0.1834	13,146,007	5.60 %
Jupiter Fire-Rescue MSTU	2.0035	\$19,675,792	1.9065	\$20,679,964	2.0038	\$20,679,964	0.0973	1,004,172	5.10 %
Aggregate Millage Rate (3)	6.5957		6.3363		6.5925		0.2562		4.04 %
Total Taxes		<u>\$1,120,554,135</u>		<u>\$1,165,857,612</u>		<u>\$1,165,857,612</u>		<u>\$ 45,303,477</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 2017 and FY 2018 as shown below:

	FY 2017	FY 2018
Countywide	0.1327	0.1208
County Library	<u>0.0442</u>	<u>0.0400</u>
Total	0.1769	0.1608

(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 2018**

Explanation of Increases		Increase/(Decrease) Over/Under Rolled Back Revenue
<b>Countywide</b>		
Sheriff - Net Tax Increase	\$ 31,468,024	
Increase in Other Constitutional Officers including Judicial	5,846,646	
Increase in BCC Operations (net of revenues)	15,724,728	
Increase in Non-Departmental Operations	4,401,459	
Increase in Reserves	7,942,943	
Decrease in Major/Other revenues	6,210,000	
Decrease in Capital Projects	(3,578,828)	
Decrease in Debt Service	(8,103,648)	
Decrease in Other Funding Sources	1,566,862	
Increase in Beginning Balance Brought Forward	(5,399,665)	
Additional Taxes from New Construction at rolled-back rate, CRA roll-back adjustment, & Tax Loss from revaluations by the Value Adjustment Board	<u>(13,741,407)</u>	\$ 42,337,114
<b>County Library</b>		
Increase in Library operations (net of revenues)	\$ 126,143	
Decrease in Reserves	(624,982)	
Increase for transfer to Library Expansion Fund	3,200,000	
Increase in Beginning Balance Brought Forward	563,778	
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>(599,852)</u>	2,665,087
<b>Fire-Rescue MSTU</b>		
Increase in Fire Rescue Operation (net of revenues)	\$ 7,643,873	
Increase for transfer to Capital Projects Fund	3,615,000	
Increase in Reserves	21,036,950	
Increase in Beginning Balance Brought Forward	(16,142,315)	
Additional Taxes from New Construction at rolled-back rate, CRA roll-back adjustment, & Tax Loss from revaluations by the Value Adjustment Board	<u>(3,007,501)</u>	13,146,007
<b>Jupiter Fire MSTU</b>		
Increase in Fire Rescue Operation (net of revenues)	\$ 1,265,555	
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>(261,383)</u>	1,004,172

**Board of County Commissioners  
Palm Beach County, Florida  
Summary of Amendments and Transfers to FY 2018 Tentative Budget**

**General Fund – \$8,215,448 – Page 9**

This amendment is necessary to: (1) Carryforward Sheriff equipment and operating costs associated with POTUS and Hurricane Matthew that required redirection of resources in the current year; (2), (3) To carryover funds from Human Services and FAA for the Assertive Community Treatment (ACT) Team pilot program. The project did not begin as projected and the funds need to be carried forward into the FY 17-18 budget; (4) Engineering carry forward funding for equipment and vehicles.

**County Transportation Trust– \$106,727 – Page 10**

This amendment is necessary to carry over funding for supplemental equipment and vehicles ordered in FY 2017 that are expected to be delivered in FY 2018.

**School Concurrency– \$3,000 – Page 11**

This amendment is necessary to establish a budget for FY 2018.

**OCR Special Projects and Initiatives– \$57,705 – Page 12**

This amendment is necessary to adjust for the transfer from the Capital Outlay Fund to the Drexel Rd Street Lighting Project, which has already occurred in FY 2017.

**Transportation Improvement – 24,000 – Page 13**

This amendment is necessary to carry over funding for mid year expansion vehicle authorized and ordered in FY 2017 that is expected to be delivered in FY 2018.

**Capital Outlay – (\$57,705) – Page 14**

This amendment is necessary to adjust for the transfer from the Capital Outlay Fund to the Drexel Rd Street Lighting Project, which has already occurred in FY 2017.

**Fleet Management– \$7,315,765 – Page 15**

This amendment is necessary to carry over funding for vehicles ordered in FY 2017 that are not expected to be delivered until FY 2018.

**Countywide Funds - \$15,664,940**



## **FY 2018 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 \$4.5 billion, of which \$1.3 billion is the General Fund
- General Fund appropriated reserves are \$107.5 million, up \$7.9 million over FY 2017
- The budget includes:
  - ✓ 3% ATB pay adjustment and a net increase of 52 new BCC positions
  - ✓ Includes \$2 million for opioid program
  - ✓ New capital funding of \$30.9 million, primarily for R&R projects
  - ✓ \$2 million for 15 new Sheriff deputies

## FY 2018 - FY 2021 Budget General Fund

	Proposed FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021
<b>Property Values - 7% Annual Increase</b>	<b>\$ 176,846,761,549</b>	<b>\$ 189,226,034,857</b>	<b>\$ 197,171,857,297</b>	<b>\$ 210,973,887,308</b>
<b>Revenues</b>				
Ad Valorem Taxes at current rate of 4.7815	\$ 845,592,790	\$ 904,784,286	\$ 940,608,345	\$ 986,007,560
Major Revenue	221,590,000	226,021,800	230,542,236	235,153,081
Sheriff Revenue	80,393,059	82,000,920	83,640,939	85,313,757
BCC Dept. Revenue	44,093,656	44,975,529	45,875,040	46,792,540
Balance Brought Forward	149,922,653	152,922,653	155,922,653	158,922,653
Other Revenues	15,511,959	14,946,472	15,002,572	15,059,794
Statutory Reserve	(60,323,049)	(63,636,450)	(65,783,457)	(68,416,337)
<b>Total Revenue</b>	<b>\$ 1,296,781,068</b>	<b>\$ 1,362,015,210</b>	<b>\$ 1,405,808,328</b>	<b>\$ 1,458,833,049</b>
<b>Annual increase in Ad Valorem Taxes</b>	<b>\$ 56,028,074</b>	<b>\$ 59,191,496</b>	<b>\$ 35,824,060</b>	<b>\$ 45,399,214</b>

	Proposed FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021
<b>Appropriations</b>				
Sheriff	\$ 621,085,914	\$ 648,094,464	\$ 676,103,270.50	\$ 705,112,341.20
Sheriff - Additional Deputies	\$ 2,000,000	\$ 8,000,000	\$ 13,500,000	\$ 13,500,000
Sheriff - Projected Operating Capital	\$ 33,671,776	\$ 33,671,776	\$ 15,961,008	\$ 15,989,729
Total Sheriff	\$ 623,085,914	\$ 689,766,240	\$ 705,564,279	\$ 734,602,070
BCC Departments	335,406,478	354,668,672	370,957,733	387,684,464
Other Constitutional Officers	58,298,272	60,338,712	62,450,566	64,636,336
Judicial	5,547,476	5,741,638	5,942,595	6,150,586
Non Departmental	75,423,558	80,388,540	85,772,700	91,615,634
Capital	30,902,000	46,000,000	48,000,000	50,000,000
Reserves - Undesignated	107,497,943	114,000,000	120,000,000	126,000,000
Debt Service (excludes voted)	60,619,427	59,000,000	57,300,000	56,000,000
<b>Total Appropriations</b>	<b>\$ 1,296,781,068</b>	<b>\$ 1,409,903,802</b>	<b>\$ 1,455,987,872</b>	<b>\$ 1,516,689,091</b>

**Projected Shortfall** \$ - \$ (47,888,592) \$ (50,179,544) \$ (57,856,042)

	Proposed FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021
<b>Equivalent Millage Rate to fund shortfall</b>	<b>0.2531</b>	<b>0.2531</b>	<b>0.2545</b>	<b>0.2742</b>
<b>Millage Rates</b>				
Current	4.7815	4.7815	4.7815	4.7815
MM Rate with Simple Majority Vote	4.9803	4.8764	4.7705	4.6736
MM Rate with Super Majority Vote	5.4783	5.3640	5.2476	5.1410

Reduced Shortfall at current rate of 4.7815	
FY 2020	FY 2021
\$2,060,446	\$21,625,878

- Major Assumptions:**
- \* Property Values - 7% annual increase
  - \* FY 2020 and FY 2021 are at the maximum millage rate with a simple majority vote
  - \* Sheriff, Major, BCC, & Interest Revenues - 2% annual increase
  - \* Sheriff - \$27m - \$29m base increase plus additional deputies (total of 100 - 15 in FY 2018, 45 in FY 2019, 40 in FY 2020)
  - \* BCC Departments - Base includes 3% ATB and operating budget increase, plus 7% health insurance increase
  - \* **BCC Department - Includes minimal funding for supplemental requests to maintain existing levels of service**
  - \* Other Constitutional Officers & Judicial - 3.5% annual increase
  - \* Reserves - \$6m annual increase
  - \* Non-Departmental - Increase primarily associated with CRAs

**Board of County Commissioners  
Palm Beach County, Florida  
Amendment to FY 2018 Tentative Budget**

<u><b>General Fund - 0001</b></u>	<u><b>Increase/ (Decrease)</b></u>
<b>Revenues:</b>	
Balance Brought Forward	\$ 8,215,448
<b>Total Revenues</b>	<u><b>\$ 8,215,448</b></u>
 <b>Appropriations:</b>	
(1) Sheriff Equipment Carry Forward	\$ 7,951,721
(2) Contributions for Individuals	\$ 38,000
(3) Contributions - Non Governmental Agency	119,000
(4) Transfer to County Transportation Trust Fund 1201	106,727
<b>Total Appropriations</b>	<u><b>\$ 8,215,448</b></u>

This amendment is necessary to: (1) Carryforward Sheriff equipment and operating costs associated with POTUS and Hurricane Matthew that required redirection of resources in the current year; (2), (3) To carryover funds from Human Services and FAA for the Assertive Community Treatment (ACT) Team pilot program. The project did not begin as projected and the funds need to be carried forward into the FY 17-18 budget; (4) Engineering carry forward funding for equipment and vehicles;

**Board of County Commissioners  
Palm Beach County, Florida  
Amendment to FY 2018 Tentative Budget**

<u><b>County Transportation Trust - 1201</b></u>	<u><b>Increase/ (Decrease)</b></u>
<b>Revenues:</b>	
Tr Fr General Fund Fd 0001	\$ 106,727
<b>Total Revenues</b>	<u><u><b>\$ 106,727</b></u></u>
<b>Appropriations:</b>	
Machinery & Equipment	\$ 119,227
Repair/Maint-Roads,Bridges,Row	\$ (12,500)
<b>Total Appropriations</b>	<u><u><b>\$ 106,727</b></u></u>
<p>This amendment is necessary to carry over funding for supplemental equipment and vehicles ordered in FY 2017 that are expected to be delivered in FY 2018.</p>	

**Board of County Commissioners  
Palm Beach County, Florida  
Amendment to FY 2018 Tentative Budget**

<u>School Concurrency- 1267</u>	<u>Increase/ (Decrease)</u>
<b>Revenues:</b>	
School Concurrency Fees	\$ 3,000
<b>Total Revenues</b>	<b><u>\$ 3,000</u></b>
<b>Appropriations:</b>	
Contributions Other Gvtl Agency	\$ 3,000
<b>Total Appropriations</b>	<b><u>\$ 3,000</u></b>

This amendment is necessary to establish budget for FY 2018.

**Board of County Commissioners  
Palm Beach County, Florida  
Amendment to FY 2018 Tentative Budget**

<b><u>OCR Special Projects and Initiatives - 1401</u></b>	<b><u>Increase/ (Decrease)</u></b>
<b>Revenues:</b>	
Balance Brought Forward	\$ 57,705
<b>Total Revenues</b>	<b><u>\$ 57,705</u></b>
<b>Appropriations:</b>	
Utilities/Electric	\$ 57,705
<b>Total Appropriations</b>	<b><u>\$ 57,705</u></b>

This amendment is necessary to adjust for the transfer from the Capital Outlay Fund to the Drexel Rd Street Lighting Project, which has already occurred in FY 2017.

**Board of County Commissioners  
Palm Beach County, Florida  
Amendment to FY 2018 Tentative Budget**

<u><b>Transportation Improvement Fund - 3500</b></u>	<u><b>Increase/ (Decrease)</b></u>
<b>Revenues:</b>	
Balance Brought Forward	\$ 24,000
<b>Total Revenues</b>	<u><u><b>\$ 24,000</b></u></u>
 <b>Appropriations:</b>	
Machinery & Equipment	\$ 24,000
<b>Total Appropriations</b>	<u><u><b>\$ 24,000</b></u></u>
<p>This amendment is necessary to carry over funding for mid year expansion vehicle authorized and ordered in FY 2017 that is expected to be delivered in FY 2018.</p>	

**Board of County Commissioners  
Palm Beach County, Florida  
Amendment to FY 2018 Tentative Budget**

<b><u>Capital Outlay - 3900</u></b>	<b><u>Increase/ (Decrease)</u></b>
<b>Revenues:</b>	
Balance Brought Forward	\$ (57,705)
<b>Total Revenues</b>	<b><u>\$ (57,705)</u></b>
<b>Appropriations:</b>	
Reserves - New Projects	\$ (57,705)
<b>Total Appropriations</b>	<b><u>\$ (57,705)</u></b>
<p>This amendment is necessary to adjust for the transfer from the Capital Outlay Fund to the Drexel Rd Street Lighting Project, which has already occurred in FY 2017.</p>	



**Board of County Commissioners  
Palm Beach County, Florida  
Amendment to FY 2018 Tentative Budget**

<b><u>Fleet Management - 5000</u></b>	<b><u>Increase/ (Decrease)</u></b>
<b>Revenues:</b>	
Balance Brought Forward	\$ 7,315,765
<b>Total Revenues</b>	<b><u>\$ 7,315,765</u></b>
<b>Appropriations:</b>	
Machinery & Equipment-Fleet Replacement	\$ 7,315,765
<b>Total Appropriations</b>	<b><u>\$ 7,315,765</u></b>
<p>This amendment is necessary to carry over funding for vehicles ordered in FY 2017 that are not expected to be delivered until FY 2018.</p>	

# BUDGET COMPARISON BY FUND - FY 2017 AND 2018

## Board of County Commissioners

2016 Tentative Non-Exempt Valuation Countywide \$ 165,129,084,241

2017 Tentative Non-Exempt Valuation Countywide \$ 176,846,761,549

Fund	Fund Name	2017 Adopted				2018 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
0001	General Fund	4.7815	789,564,716	460,795,686	1,250,360,402	4.7815	845,592,790	451,188,278	1,296,781,068	1,304,996,516
	Operating Ad Valorem Tax Funds - Countywide	4.7815	789,564,716	460,795,686	1,250,360,402	4.7815	845,592,790	451,188,278	1,296,781,068	1,304,996,516
2513	16.0M GO 05A DS, Ref 25M Rec Fac 99A	0.0126	2,082,088	(64,427)	2,017,661	0.0115	2,035,333	(24,883)	2,010,450	
2518	115.8M GO Tax 06 DS, Ref 75M Land Acq 99B & 01A	0.0751	12,409,904	(326,728)	12,083,176	0.0696	12,318,191	(232,187)	12,086,004	
2525	28.7M GO 10 DS, Ref Part 25M Parks GO 03 & 05	0.0231	3,817,161	(130,161)	3,687,000	0.0211	3,734,394	(57,144)	3,677,250	
2532	28.0M GO 14 DS, Ref Part 50M Waterfront GO 06	0.0219	3,618,867	(165,967)	3,452,900	0.0186	3,291,930	158,720	3,450,650	
	Voted Debt Service Ad Valorem Tax - Countywide	0.1327	21,928,020	(687,283)	21,240,737	0.1208	21,379,848	(155,494)	21,224,354	
	Total Ad Valorem Tax Funds - Countywide	4.9142	811,492,736	460,108,403	1,271,601,139	4.9023	866,972,638	451,032,784	1,318,005,422	1,326,220,870
1001	HUD- Housing and Urban Development		0	171,708	171,708		0	270,121	270,121	
1003	Community Action Program		0	1,348,878	1,348,878		0	1,454,652	1,454,652	
1004	Farmworker Career Development Program (FC/DP)		0	276,807	276,807		0	285,255	285,255	
1006	DOSS - Administration		0	8,961,940	8,961,940		0	9,297,554	9,297,554	
1009	Low Income Home Energy Assistance Program Fund		0	3,153,283	3,153,283		0	2,982,989	2,982,989	
1010	Ryan White Care Program		0	7,697,488	7,697,488		0	7,507,879	7,507,879	
1100	Affordable Housing Trust Fund (SHIP)		0	17,107,610	17,107,610		0	15,198,482	15,198,482	
1101	Housing & Community Devlpmt		0	12,467,419	12,467,419		0	13,766,518	13,766,518	
1103	Home Investmnt Partnership Act		0	6,082,627	6,082,627		0	4,891,682	4,891,682	
1104	Section 108 Loan Fund		0	175,044	175,044		0	174,285	174,285	
1106	Disaster Recovery Initiative		0	100,000	100,000		0	0	0	
1109	Neighborhood Stabilization Program		0	4,138,464	4,138,464		0	4,480,180	4,480,180	
1112	Neighborhood Stabilization Program 2		0	1,271,122	1,271,122		0	1,550,352	1,550,352	
1113	Neighborhood Stabilization Program 3		0	369,636	369,636		0	641,314	641,314	
1114	Workforce Housing Trust Fund		0	834,234	834,234		0	1,354,555	1,354,555	
1151	Law Enforcement Trust Fund		0	2,575,972	2,575,972		0	2,689,268	2,689,268	
1152	Sheriff's Grants		0	874,740	874,740		0	5,879,786	5,879,786	
1200	Beautification Maintenance		0	1,342,573	1,342,573		0	1,647,048	1,647,048	
1201	County Transport Trust		0	43,646,048	43,646,048		0	45,799,760	45,799,760	45,906,487
1203	Red Light Camera Fund		0	17,566	17,566		0	21,193	21,193	
1220	Natural Areas Stwrldshp Endwmt		0	4,907,759	4,907,759		0	4,911,841	4,911,841	
1222	Ag Reserve Land Management		0	1,440,076	1,440,076		0	1,569,772	1,569,772	
1223	Environmental Enhance-Freshwtr		0	535,388	535,388		0	562,068	562,068	

# BUDGET COMPARISON BY FUND - FY 2017 AND 2018

## Board of County Commissioners

2016 Tentative Non-Exempt Valuation Countywide \$ 165,129,084,241

2017 Tentative Non-Exempt Valuation Countywide \$176,846,761,549

Fund	Fund Name	2017 Adopted				2018 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1224	Environmental Enhance-Saltwtr		0	1,024,239	1,024,239		0	868,259	868,259	
1225	Environmental Enhance-Nonspec		0	5,173,498	5,173,498		0	4,426,313	4,426,313	
1226	Natural Areas Fund		0	11,148,615	11,148,615		0	9,625,432	9,625,432	
1227	Pollution Recovery Trust Fund		0	1,873,886	1,873,886		0	1,600,307	1,600,307	
1228	State Mosquito		0	81,180	81,180		0	43,009	43,009	
1229	FDEP Lake Worth Lagoon Ecosyst		0	866,352	866,352		0	2,318,059	2,318,059	
1230	Petroleum Storage Tank Program		0	805,647	805,647		0	1,207,044	1,207,044	
1231	Petrol Store Tank Compliance		0	895,331	895,331		0	845,928	845,928	
1250	Handicapped Parking Enforcemnt		0	98,293	98,293		0	45,473	45,473	
1252	HUD - Fair Housing		0	100,000	100,000		0	0	0	
1261	Bond Waiver Program R89-1178		0	691,436	691,436		0	699,888	699,888	
1263	School Impact Fees Zone 1		0	1,226,051	1,226,051		0	827,729	827,729	
1264	School Impact Fees Zone 2		0	4,396,926	4,396,926		0	3,289,471	3,289,471	
1265	School Impact Fees Zone 3		0	3,680,728	3,680,728		0	1,999,813	1,999,813	
1266	School Impact Fees Zone 4		0	1,469,489	1,469,489		0	385,196	385,196	
1267	School Concurrency		0	2,000	2,000		0	0	0	3,000
1321	Law Library		0	820,995	820,995		0	753,802	753,802	
1323	Criminal Justice Trust Fund		0	512,610	512,610		0	692,814	692,814	
1324	Local Requirements & Innovatooons Fund ( F.S.29.004& 0082a2)		0	444,007	444,007		0	453,921	453,921	
1325	Legal Aid Programs Fund (F.S.29.008)		0	275,000	275,000		0	256,950	256,950	
1326	JAC Juvenile Programs Fund		0	275,000	275,000		0	256,950	256,950	
1327	Court Information Technology Fund (F.S. 28.2412e1)		0	4,450,973	4,450,973		0	4,731,621	4,731,621	
1340	Palm Tran Operations		0	86,677,884	86,677,884		0	91,732,864	91,732,864	
1341	Palm Tran Grants		0	44,996,300	44,996,300		0	56,658,323	56,658,323	
1360	Metro Planning Organization		0	5,090,074	5,090,074		0	3,795,901	3,795,901	
1384	Golf Course Operations		0	11,818,122	11,818,122		0	13,963,375	13,963,375	
1401	OCR Special Projects and Initiatives		0	1,849,975	1,849,975		0	1,882,562	1,882,562	1,940,267
1402	Nuisance Abatement		0	4,594,784	4,594,784		0	5,272,064	5,272,064	
1420	ACC Mobile Spay/Neuter Prgm		0	714,139	714,139		0	687,894	687,894	
1423	Victims Of Crime Emergency Support Fund		0	436,013	436,013		0	529,355	529,355	
1425	EMS Award-Grant Program		0	205,012	205,012		0	193,474	193,474	
1426	Public Safety Grants		0	1,592,831	1,592,831		0	2,757,891	2,757,891	
1427	Emergency Management		0	99,066	99,066		0	111,997	111,997	
1428	Em Preparedness & Assistance		0	428,028	428,028		0	432,182	432,182	
1429	Regulation Of Towing Business		0	492,630	492,630		0	529,930	529,930	
1430	Vehicle For Hire Ordinance		0	1,569,387	1,569,387		0	1,134,988	1,134,988	
1432	Moving Ordinance		0	125,953	125,953		0	110,521	110,521	

# BUDGET COMPARISON BY FUND - FY 2017 AND 2018

## Board of County Commissioners

2016 Tentative Non-Exempt Valuation Countywide \$ 165,129,084,241

2017 Tentative Non-Exempt Valuation Countywide \$ 176,846,761,549

Fund	Fund Name	2017 Adopted			2018 Tentative					
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
I434	Emergency Communications Number "E-911" FS365.172			10,041,517	10,041,517			10,809,972	10,809,972	
I436	Justice Service Grant Fund			1,326,167	1,326,167			1,380,315	1,380,315	
I438	Urban Areas Security Initiative Grant			0	0			132,608	132,608	
I439	Radiological Emergency Preparedness-FPL			100,000	100,000			125,660	125,660	
I440	Highbidge Activity Fund			53,196	53,196			59,757	59,757	
I450	TDC-Convention Center Oper			7,113,067	7,113,067			7,444,862	7,444,862	
I451	TDC-Film Commission			2,236,590	2,236,590			2,578,512	2,578,512	
I452	TDC-Special Projects			1,896,314	1,896,314			2,376,365	2,376,365	
I453	TDC-4th Cent Local Option Tax			9,817,415	9,817,415			9,440,824	9,440,824	
I454	TDC-Tourism			17,850,336	17,850,336			18,778,394	18,778,394	
I455	TDC-Cultural Arts			7,363,583	7,363,583			8,362,671	8,362,671	
I456	TDC-Beaches			5,559,218	5,559,218			6,554,798	6,554,798	
I457	TDC-Sports Commission			3,862,265	3,862,265			4,346,682	4,346,682	
I458	TDC-1st Cent Tourist Local Option Tax			16,681,573	16,681,573			17,247,654	17,247,654	
I470	Drug Abuse Trust Fund			132,399	132,399			104,694	104,694	
I480	Driver Ed Trust FS318.121			1,819,459	1,819,459			1,791,851	1,791,851	
I482	Cooperative Extension Rev fund			343,365	343,365			382,978	382,978	
I483	PBC Office of Inspector General (IG)			3,047,758	3,047,758			3,106,174	3,106,174	
I500	Crime Prevention Fund			443,571	443,571			641,592	641,592	
I501	Domestic Violence Fund			323,896	323,896			389,602	389,602	
I507	Criminal Justice Grant Fund			445,756	445,756			501,831	501,831	
I521	Public Affairs Replacement Frequency			612,533	612,533			412,465	412,465	
I539	Economic Development			6,525,839	6,525,839			6,884,616	6,884,616	
I540	HUD Loan Repayment Account			15,902,296	15,902,296			15,870,251	15,870,251	
I541	Energy Efficiency & Consvr Bk Grnt			61,674	61,674			91,907	91,907	
I543	USDA Intermediary Relending Loan Program			72,371	72,371			148,941	148,941	
I544	USEPA Revolving Loan Fund Program			900,042	900,042			602,385	602,385	
2040	14.6M NAV 06 DS, Parking Facilities Expansion			709,850	709,850			0	0	
2052	98.0M NAV 07C DS, Scripps/Briger			4,703,263	4,703,263			4,675,500	4,675,500	
2053	176.5M NAV 08 DS, Jail Expand/Pub Bldg			4,479,300	4,479,300			4,486,960	4,486,960	
2054	176.5M NAV 08 DSR, Jail Expand/Pub Bldg			4,521,800	4,521,800			4,486,960	4,486,960	
2061	11.6M Note Payable 08 DS, ESL Jupiter			803,163	803,163			784,973	784,973	
2067	94.2M NAV 08-2 DS, Max Planck & SS Refunding			4,497,025	4,497,025			4,489,650	4,489,650	
2068	94.2M NAV 08-2 DSR, Max Planck & SS Refunding			4,539,525	4,539,525			4,549,694	4,549,694	
2069	30.6M NAV 11 DS, Ocean Ave Bridge & Max Planck2			2,096,683	2,096,683			2,096,683	2,096,683	
2071	10.0M NAV 13 DS, ISS VOIP			1,492,183	1,492,183			1,492,066	1,492,066	
2072	13.1M NAV 13 DS, Max Planck3			1,065,924	1,065,924			1,065,924	1,065,924	

# BUDGET COMPARISON BY FUND - FY 2017 AND 2018

## Board of County Commissioners

2016 Tentative Non-Exempt Valuation Countywide \$ 165,129,084,241

2017 Tentative Non-Exempt Valuation Countywide \$ 176,846,761,549

Fund	Fund Name	2017 Adopted			2018 Tentative					
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
2073	10.7M NAV 13 DS, Sheriff Equipment		0	2,199,533	2,199,533		0	2,199,384	2,199,384	
2074	27.8M NAV Tax 13 DS, Convention Center Hotel		0	1,791,363	1,791,363		0	1,787,213	1,787,213	
2075	17.9M NAV 14 DS, Palm Tran Connection Equipment		0	3,692,243	3,692,243		0	3,693,693	3,693,693	
2076	68.M NAV 15 DS, Pub Imp Rev Bd, Conv Ctr Gar & Airport Ctr		0	4,403,431	4,403,431		0	4,390,831	4,390,831	
2077	18.8M NAV Public Imp Tax Rev Bond 15B DS, MAX Planck		0	2,150,718	2,150,718		0	2,149,786	2,149,786	
2078	65.360M NAV Pub Imp Tax Rev Bond 15C DS, Prof Sports Fac Pr		0	2,547,882	2,547,882		0	2,965,140	2,965,140	
2079	56.645M NAV Pub Imp Rev Bond 15D DS, Prof Sports Fac Proj		0	2,833,750	2,833,750		0	2,833,750	2,833,750	
2514	17.4M NAV 05 DS, Ref 26M Parks & Rec Fac 96		0	2,046,250	2,046,250		0	0	0	
2515	13.4M NAV 05 DS, Ref 22M N.C Court & PISO MP 97		0	1,644,625	1,644,625		0	1,646,375	1,646,375	
2517	20.0M NAV 05 DS, Ref 28M Stadium Fac 96		0	2,143,499	2,143,499		0	0	0	
2519	115.8M GO Tax Coupon 06 DS, Ref 75M Land Acq 99B & 01A		0	396,845	396,845		0	396,845	396,845	
2523	11.5M NAV Tax 10 DS, Ref 11M Conv Hotel BAN 07		0	1,105,663	1,105,663		0	1,104,617	1,104,617	
2526	62.7M NAV 11 DS, Ref Part 81M Conv Cntr 04		0	5,700,300	5,700,300		0	5,703,675	5,703,675	
2527	62.7M NAV 11 DSR, Ref Part 81M Conv Cntr 04		0	5,701,875	5,701,875		0	5,827,642	5,827,642	
2528	16.1M NAV 12 DS, Ref 16M 4 Pts BAN 09		0	1,331,460	1,331,460		0	1,318,217	1,318,217	
2529	147.0M NAV 12 DS, Ref 94M 04/38M 04A/133M 05A		0	19,484,750	19,484,750		0	19,477,800	19,477,800	
2533	72.4M NAV 14A DS, Ref 14M 06/2M 07A/5M 07B/98M 07C		0	3,701,400	3,701,400		0	3,699,025	3,699,025	
2534	63.64M Public Improvement Revenue Refunding Bonds, Srs. 2015		0	5,131,300	5,131,300		0	3,679,550	3,679,550	
2535	121.035M NAV 16 DS, Ref 141.45M 08 Jail Expand/Pub Bldg		0	6,120,492	6,120,492		0	6,053,250	6,053,250	
3014	80.7M NAV 01, Convention Center		0	5,516,573	5,516,573		0	0	0	
3019	25.0M GO 03, Recreational & Cultural Facilities		0	885,510	885,510		0	808,346	808,346	
3020	25.0M GO 05, Recreational & Cultural Facilities		0	1,485,827	1,485,827		0	1,052,945	1,052,945	
3038	50.0M GO 06, Waterfront Access		0	2,266,021	2,266,021		0	2,036,669	2,036,669	
3040	14.6M NAV 06, Parking Facilities Expansion		0	565,231	565,231		0	0	0	
3043	6.1M Sunshine#8 06, Park & Marina Improv		0	14,764	14,764		0	12,970	12,970	
3046	8.1M Sunshine#9 06, So County Golf Course CTF		0	5,949	5,949		0	0	0	
3053	176.5M NAV 08 CTF, Jail Expand/Pub Bldg		0	2,856,641	2,856,641		0	1,456,081	1,456,081	
3061	11.6M Note Payable 08 CP, ESL Jupiter		0	1,051,541	1,051,541		0	302,688	302,688	
3071	10.0M NAV 13 CP, ISS VOIP		0	3,067,769	3,067,769		0	1,106,492	1,106,492	
3074	27.8M NAV Tax 13 CP, Convention Center Hotel		0	1,466,713	1,466,713		0	252,737	252,737	
3075	17.9M NAV 14 CP, Palm Tran Connection Equipment		0	134,190	134,190		0	133,547	133,547	
3076	68M Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct		0	39,113,706	39,113,706		0	13,033,775	13,033,775	
3077	18.8M NAV Public Imp Tax Rev Bond 15B CP, Max Planck		0	8,540,281	8,540,281		0	5,407,428	5,407,428	
3078	65.360M NAV Pub Imp Tax Rev Bond 15C CP, Prof Sports Fac Pr		0	37,776,289	37,776,289		0	6,539,184	6,539,184	
3079	56.645M NAV Pub Imp Rev Bonds, 15D CP, Prof Sports Fac Proj		0	59,835,221	59,835,221		0	9,645,207	9,645,207	
3500	Transportation Improvmt Fund		0	198,667,345	198,667,345		0	198,246,299	198,246,299	
3501	Road Impact Fee Zone 1		0	58,450,672	58,450,672		0	61,451,769	61,451,769	198,270,299

# BUDGET COMPARISON BY FUND - FY 2017 AND 2018

## Board of County Commissioners

2016 Tentative Non-Exempt Valuation Countywide \$ 165,129,084,241

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Fund	Fund Name	2017 Adopted			2018 Tentative						
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended	
3502	Road Impact Fee Zone 2		0	46,768,887	46,768,887		0	52,103,029	52,103,029		
3503	Road Impact Fee Zone 3		0	25,095,836	25,095,836		0	26,810,409	26,810,409		
3504	Road Impact Fee Zone 4		0	28,836,046	28,836,046		0	28,309,282	28,309,282		
3505	Road Impact Fee Zone 5		0	56,223,917	56,223,917		0	62,365,674	62,365,674		
3516	Abacoa Trust Sub Account		0	5,655,613	5,655,613		0	5,982,090	5,982,090		
3519	Northlake Blvd Agr W/Npbcid		0	252,900	252,900		0	278,727	278,727		
3523	Proportionate Share Trust Fund-Briger		0	22,287,172	22,287,172		0	22,374,145	22,374,145		
3531	Impact Fee Assistance Program - Roads Zone 1		0	542,899	542,899		0	594,824	594,824		
3532	Impact Fee Assistance Program - Roads Zone 2		0	423,446	423,446		0	674,240	674,240		
3533	Impact Fee Assistance Program - Roads Zone 3		0	299,557	299,557		0	301,207	301,207		
3534	Impact Fee Assistance Program - Roads Zone 4		0	249,279	249,279		0	290,660	290,660		
3535	Impact Fee Assistance Program - Roads Zone 5		0	488,372	488,372		0	570,032	570,032		
3542	Proportionate Share Fund - Zone 2		0	134,338	134,338		0	519,510	519,510		
3543	Proportionate Share Fund - Zone 3		0	1,753,358	1,753,358		0	1,777,689	1,777,689		
3545	Proportionate Share Fund - Zone 5		0	337,584	337,584		0	596,222	596,222		
3600	Park Improvement Fund		0	14,018,497	14,018,497		0	12,721,784	12,721,784		
3601	Park Impact Fees Z-1		0	4,021,819	4,021,819		0	2,800,143	2,800,143		
3602	Park Impact Fees Z-2		0	4,591,055	4,591,055		0	4,396,914	4,396,914		
3603	Park Impact Fees Z-3		0	9,477,811	9,477,811		0	9,123,757	9,123,757		
3621	Impact Fee Assistance Program - Parks Zone 1		0	37,691	37,691		0	43,586	43,586		
3622	Impact Fee Assistance Program - Parks Zone 2		0	43,025	43,025		0	64,440	64,440		
3623	Impact Fee Assistance Program - Parks Zone 3		0	83,869	83,869		0	94,395	94,395		
3650	Unit 11 Acquisition/Enhancement		0	1,551,177	1,551,177		0	1,284,034	1,284,034		
3651	South Lox Sl Wetland Restoratn		0	250,354	250,354		0	254,670	254,670		
3652	Beach Improvement		0	20,582,273	20,582,273		0	23,160,669	23,160,669		
3653	South Lake Worth Inlet		0	1,353,821	1,353,821		0	650,952	650,952		
3654	Environmental Resources Capital Projects		0	4,685,300	4,685,300		0	4,277,223	4,277,223		
3800	Pud Civic Site Cash Out		0	1,045,426	1,045,426		0	2,322,655	2,322,655		
3801	RR&I for 800 Mhz Sys		0	30,547,331	30,547,331		0	24,567,941	24,567,941		
3803	Law Enf/Impct Fees Z2 Rd Patl		0	2,945,418	2,945,418		0	3,249,060	3,249,060		
3804	Public Building Impr Fund		0	57,486,333	57,486,333		0	53,328,323	53,328,323		
3805	Public Building Impact Fees		0	9,244,743	9,244,743		0	10,589,427	10,589,427		
3807	TDC- Bldg Renewal & Replacement		0	10,242,301	10,242,301		0	15,059,424	15,059,424		
3815	Impact Fee Assistance Program - Public Building		0	63,144	63,144		0	86,853	86,853		
3900	Capital Outlay		0	21,144,983	21,144,983		0	29,571,279	29,571,279		29,513,574
3901	Information Technology Capital Improvements		0	12,659,497	12,659,497		0	11,843,284	11,843,284		
3905	E911 Carry Forward Capital		0	1,892,587	1,892,587		0	4,584,205	4,584,205		

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## Board of County Commissioners

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2017 Tentative Non-Exempt Valuation Countywide \$ 176,846,761,549

Fund	Fund Name	2017 Adopted				2018 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
3906	Palm Tran Capital		0	11,676,323	11,676,323		0	0	0	
3950	Local Government One-Cent Infrastructure Surtax		0	0	0		0	116,199,644	116,199,644	
4000	Wud Revenue		0	201,945,000	201,945,000		0	207,581,000	207,581,000	
4001	WUD Operation & Maintenance		0	169,215,602	169,215,602		0	175,444,620	175,444,620	
4010	Renewal & Replacement		0	1,000,000	1,000,000		0	1,000,000	1,000,000	
4011	Capital Improvements		0	242,644,312	242,644,312		0	232,906,042	232,906,042	
4012	Connection Charge Account		0	9,026,000	9,026,000		0	8,295,000	8,295,000	
4013	Special Assessment Prgrm Wud		0	1,690,000	1,690,000		0	1,690,000	1,690,000	
4015	WUD FPL Reclaimed Water Renewal & Replacement		0	4,016,452	4,016,452		0	5,133,549	5,133,549	
4034	Debt Service Reserve Wud All		0	4,437,863	4,437,863		0	4,437,863	4,437,863	
4039	Debt Service WUD 2006		0	2,354,200	2,354,200		0	0	0	
4041	Construction Trust Fund WUD 2009		0	341,200	341,200		0	0	0	
4042	Debt Service WUD 2009		0	3,961,200	3,961,200		0	3,921,200	3,921,200	
4043	WUD FPL Debt Service Coverage Fund		0	1,540,334	1,540,334		0	1,222,887	1,222,887	
4044	GUA Debt Service		0	725,000	725,000		0	723,000	723,000	
4045	GUA01 Wachovia 2009 Loan		0	1,185,000	1,185,000		0	1,180,000	1,180,000	
4046	GUA09 Bank of NY 2004 Loan		0	798,800	798,800		0	132,800	132,800	
4047	Debt Service WUD 2013 Ref		0	4,204,800	4,204,800		0	6,182,800	6,182,800	
4048	WUD 26.9M Water & Sewer Refunding Series 2015		0	4,578,800	4,578,800		0	815,800	815,800	
4100	Airport Operations		0	83,884,595	83,884,595		0	84,162,478	84,162,478	
4110	Airport Capital Projects		0	9,065,759	9,065,759		0	10,549,269	10,549,269	
4111	Airports Imp & Dev Fund		0	172,449,342	172,449,342		0	154,197,240	154,197,240	
4112	Airprt Passenger Facility Chgs		0	60,139,164	60,139,164		0	66,748,118	66,748,118	
4113	Noise Abatement & Mitigation		0	2,575,167	2,575,167		0	2,749,045	2,749,045	
4114	Airports Restricted Assets Fd		0	1,712,712	1,712,712		0	1,469,396	1,469,396	
4130	Debt Serv 60M PBIA Rev Ref 2002		0	44	44		0	44	44	
4131	Debt Serv 83M PBIA Rev Ref 2001		0	92	92		0	0	0	
4137	Debt Serv 69M PBIA Rev Bonds 2006A		0	2,259	2,259		0	173	173	
4138	Debt Serv 16M PBIA Tax Rev Ref 2006B		0	3,432,183	3,432,183		0	3,439,713	3,439,713	
4139	Debt Serv 57M PBIA Rev Ref Bonds 2016		0	2,964,500	2,964,500		0	2,966,216	2,966,216	
5000	Fleet Management		0	52,498,081	52,498,081		0	46,381,701	46,381,701	53,697,466
5010	Property & Casualty Insurance		0	16,494,687	16,494,687		0	17,595,931	17,595,931	
5011	Risk Management Fund		0	18,278,463	18,278,463		0	18,103,705	18,103,705	
5012	Employee Health Ins		0	81,934,935	81,934,935		0	91,387,689	91,387,689	
	<b>Gross-Total Countywide Funds</b>	4.9142	811,492,736	2,987,966,305	3,799,459,041	4.9023	866,972,638	2,996,440,020	3,863,412,658	3,879,077,598

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## Board of County Commissioners

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2017 Tentative Non-Exempt Valuation Countywide \$176,846,761,549

Fund	Fund Name	2017 Adopted				2018 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
	Less: Interfund Transfers		0	(508,684,060)	(508,684,060)		0	(490,342,829)	(490,342,829)	(490,449,556)
	Less: Interdepartmental Charges		0	(18,124,821)	(18,124,821)		0	(19,368,485)	(19,368,485)	
	Less: Internal Service Charges		0	(133,103,452)	(133,103,452)		0	(139,229,584)	(139,229,584)	
	Net-Total Countywide Funds	4.9142	811,492,736	2,328,053,972	3,139,546,708	4.9023	866,972,638	2,347,499,122	3,214,471,760	3,230,029,973
1180	County Library	0.5491	48,446,010	8,475,022	56,921,032	0.5491	51,710,218	8,870,640	60,580,858	
1300	Fire/Rescue MSTU	3.4581	231,718,738	112,282,199	344,000,937	3.4581	247,874,640	133,587,956	381,462,596	
1301	Fire/Rescue Jupiter MSTU	2.0035	19,414,286	(743,170)	18,671,116	2.0038	20,679,964	(974,051)	19,705,913	
1303	Aviation Battalion		0	6,316,469	6,316,469		0	6,143,842	6,143,842	
1304	F/R Long-Term Disability Plan		0	13,466,260	13,466,260		0	12,660,098	12,660,098	
1305	MSBU-Hydrant Rental Boca Raton		0	462,292	462,292		0	443,316	443,316	
1306	MSBU-Hydrant Rental-Riviera Beh		0	42,293	42,293		0	41,168	41,168	
1400	MSTD - Building		0	48,316,335	48,316,335		0	54,566,030	54,566,030	
2524	19.5M GO 10 DS, Ref Part 30M Library GO 03	0.0250	2,205,701	(52,001)	2,153,700	0.0233	2,194,223	(39,273)	2,154,950	
2531	11.8M GO 14 DS, Ref Part 22M Library GO 06	0.0192	1,693,978	(81,078)	1,612,900	0.0167	1,572,684	36,216	1,608,900	
3511	Unicorp Impr Fund		0	10,555,414	10,555,414		0	11,184,814	11,184,814	
3700	Fire Rescue Improvement		0	10,183,706	10,183,706		0	14,821,846	14,821,846	
3704	Fire Rescue Impact Fees		0	8,678,860	8,678,860		0	9,661,597	9,661,597	
3750	Library Improvement Fund		0	6,713,731	6,713,731		0	8,689,865	8,689,865	
3751	Library Expansion Prgm		0	12,373,896	12,373,896		0	18,587,132	18,587,132	
3752	Library Impact Fees		0	2,200,725	2,200,725		0	2,803,933	2,803,933	
	Gross-Total Dependent Districts		303,478,713	239,190,953	542,669,666		324,031,729	281,085,129	605,116,858	605,116,858
	Less: Interfund Transfers			(25,786,902)	(25,786,902)			(33,305,651)	(33,305,651)	
	Less: Interdepartmental Charges			(5,945,457)	(5,945,457)			(6,274,651)	(6,274,651)	
	Net-Total Dependent Districts		303,478,713	207,458,594	510,937,307		324,031,729	241,504,827	565,536,556	565,536,556
	Net-Total Countywide Funds & Dependent Districts		1,114,971,449	2,535,512,566	3,650,484,015		1,191,004,367	2,589,003,949	3,780,008,316	3,795,566,529
	Gross-Total All Funds		1,114,971,449	3,227,157,258	4,342,128,707		1,191,004,367	3,277,525,149	4,468,529,516	4,484,194,456