



Interoffice Communication

TO: Robert S. Weinroth, Mayor and
Members of the Board of County Commissioners

THRU: Verdenia Baker, County Administrator *V Baker*

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

DATE: September 1, 2022

SUBJECT: **First Public Hearing – FY 2023 Budget**

Attached is the agenda package for the First Public Hearing on the FY 2023 Budget. Please bring it with you to the meeting on September 13th at 5:05 p.m. This package includes the Script, Summary Information, Public Hearing Documents, and additional backup/justification. The budget is balanced at the proposed rate of 4.715 mills.

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

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

**Palm Beach County
Board of County Commissioners
1st Public Hearing Script
September 13, 2022**

Mayor	(Roll Call) (Prayer) (Pledge of Allegiance)
BCC	Motion to adopt agenda
BCC	Motion to receive and file proof of publication
Mayor	Under TRIM, we are first required to read into the record the percentage increase in millage over rolled-back rate and specific purposes for ad valorem tax increase. Mrs. Baker...
Verdenia	<p>Page 3 In accordance with the Truth in Millage (TRIM) Bill, the Board of County Commissioners shall hold hearings on the tentative budget and proposed millage rates. As stipulated in the TRIM bill, the first substantive issue to discuss shall be the percentage increase in the millage over the rolled-back rate necessary to fund the budget, if any, and the specific purpose for which ad valorem tax revenues are being increased.</p> <p>Page 4</p> <ul style="list-style-type: none"> • Palm Beach County Countywide proposed millage rate of 4.7150 is 11.22% over the rolled-back rate – this requires a supermajority vote • Palm Beach County Library District proposed millage rate of 0.5491 is 12.27% over the rolled-back rate • Palm Beach County Fire Rescue MSTU proposed millage rate of 3.4581 is 12.24% over the rolled-back rate – this requires a supermajority vote • Palm Beach County Jupiter Fire MSTU proposed millage rate of 1.8713 is 17.32% over the rolled-back rate • Palm Beach County Aggregate proposed millage rate of 6.5088 is 10.09% over the rolled-back rate • Palm Beach County Countywide voted debt millage rate is 0.0289 • Palm Beach County Library voted debt millage rate is 0.0290 <p>(Read page 5)</p>
Verdenia	Pages 6-7 contain the budget briefing and highlights that includes proposed transfers and amendments to the FY 2023 tentative budget. Page 8 contains a summary of the proposed transfers and amendments. The transfers and amendments do not result in increased property taxes.

Mayor	The next order of business is to accept public comments on the Total Countywide Funds Budget, Dependent District Budgets, and Proposed Budget Amendments
	Public comments
Mayor	Return to the Board for discussion on Countywide Funds and proposed Countywide millage rate.
BCC	Motion to approve certain budget transfers and amendments for those Countywide Funds, as more specifically set forth on pages 9-15 of the September 13, 2022 public hearing budget document, such transfers and amendments totaling \$52,613,679.
BCC	Motion to adopt Palm Beach County Countywide tentative millage of 4.7150, which is 11.22% over the rolled-back rate of 4.2392 and the Countywide voted debt millage rate of 0.0289.
BCC	Motion to adopt Palm Beach County Countywide tentative budgets of \$5,743,394,738.
Mayor	Return to the Board for discussion on the Library District
BCC	Motion to adopt Palm Beach County Library District tentative millage of 0.5491, which is 12.27% over the rolled-back rate of 0.4891 and the Palm Beach County Library District voted debt millage rate of 0.0290.
BCC	Motion to adopt Palm Beach County Library District tentative budgets of \$169,890,693.
Mayor	Return to the Board for discussion on the Municipal Service Taxing District (MSTD)
BCC	Motion to adopt Palm Beach County MSTD tentative budget of \$58,039,806.
Mayor	Return to the Board for discussion on the Fire-Rescue MSTU
BCC	Motion to adopt Palm Beach County Fire Rescue MSTU tentative millage of 3.4581, which is 12.24% over the rolled-back rate of 3.0811.
BCC	Motion to adopt Palm Beach County Fire Rescue MSTU tentative budgets of \$698,555,539.
Mayor	Return to the Board for discussion on the Jupiter Fire MSTU
BCC	Motion to adopt Palm Beach County Jupiter Fire MSTU tentative millage of 1.8713, which is 17.32% over the rolled-back rate of 1.5951.
BCC	Motion to adopt Palm Beach County Jupiter Fire MSTU tentative budget of \$26,191,077.
Mayor	Return to the Board for discussion on the MSTU Unincorporated Improvement Fund
BCC	Motion to adopt Palm Beach County MSTU Unincorporated Improvement Fund budget of \$14,283,678.

Mayor	Adoption of the tentative aggregate millage rate
BCC	Motion to adopt Palm Beach County tentative aggregate millage of 6.5088, which is 10.09% over the rolled-back rate of 5.9121.
BCC	Motion to adjourn

Palm Beach County Board of County Commissioners

**Public Hearing Agenda
Palm Beach County Robert Weisman Governmental Center
Jane M. Thompson Memorial Chambers
September 13, 2022 - 5:05 P.M.**

	Page Reference
<u>I. Call to Order</u>	
A. Roll Call	
B. Prayer	
C. Pledge of Allegiance	
<u>II. Adoption of Agenda</u>	
<u>III. Summary of FY 2023 Tentative Budget</u>	i-v
<u>IV. Public Hearings</u>	
A. Letter to Property Owner	1
B. Proof of Publication - Property Appraiser	2
C. FY 2023 Tentative Budget	
1. Letter of Specific Purposes for Ad Valorem Tax Increases	3
2. Percentage Increase/(Decrease) in Millage Over Rolled Back Rate	4
3. Increases/(Decreases) over Rolled-Back Revenue	5
4. Budget Briefing and Highlights	6-7
5. Summary of Amendments to the Tentative Budget	8
6. Amendments to the Tentative Budget	9-15
7. Position Summary by Department	16
D. Public Comments and Board Discussion	
E. Motions to Adopt Tentative Millages and Tentative Budgets	
1. Countywide Funds - Transfers and Amendments	9-15
2. Countywide Funds	17-22
3. County Library District Funds	23
4. Fire-Rescue Funds	23
5. Municipal Service Taxing District Fund	23
6. Municipal Service Taxing Unit-Unincorp. Improv. Fund	23
<u>V. Motion to Adjourn</u>	

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

BUDGET SUMMARY TOTAL COMPARISON FY 2022 Adopted to FY 2023 Tentative Budget

What is the Budget?

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

Total Budget

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

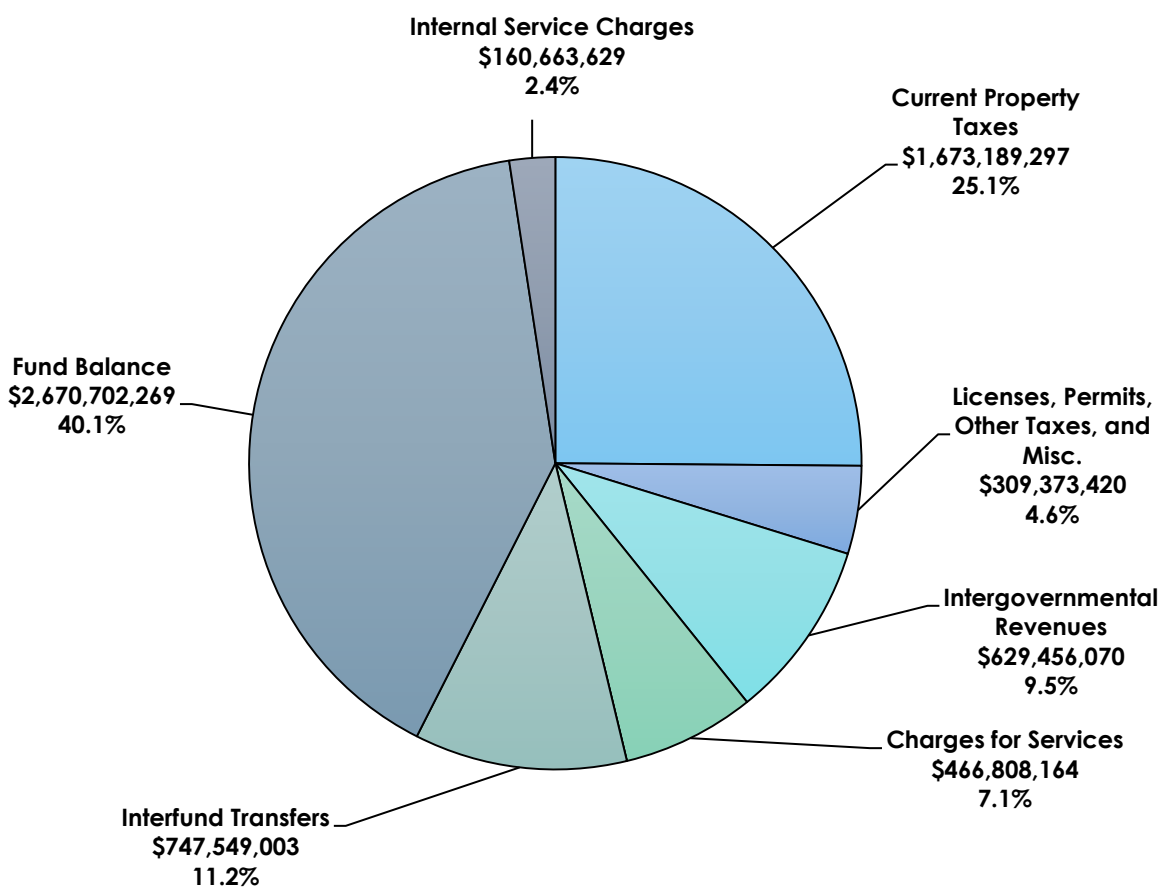
Net Budget

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

	FY 2022 Adopted Budget	FY 2023 Tentative Budget
Total Budget	\$5,989,209,333	\$6,657,741,852
Less: Internal Service Charges	(\$151,952,528)	(\$160,663,629)
Interfund Transfers	(\$636,277,192)	(\$747,549,003)
Interdepartmental Charges	(\$25,952,054)	(\$25,233,930)
Net Budget	<u>\$5,175,027,559</u>	<u>\$5,724,295,290</u>
Budgeted Reserves	\$1,195,062,985	\$1,284,105,991
Budgeted Expenditures	\$3,979,964,574	\$4,440,189,299
Net Budget	<u>\$5,175,027,559</u>	<u>\$5,724,295,290</u>

Sources of Funds by Category

Total of All Funds **\$6,657,741,852**



County revenues come from many sources, of which Property Taxes represent only 25.1% of the total. Property Taxes represent 42% of the current revenues (excluding fund balance).

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

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

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

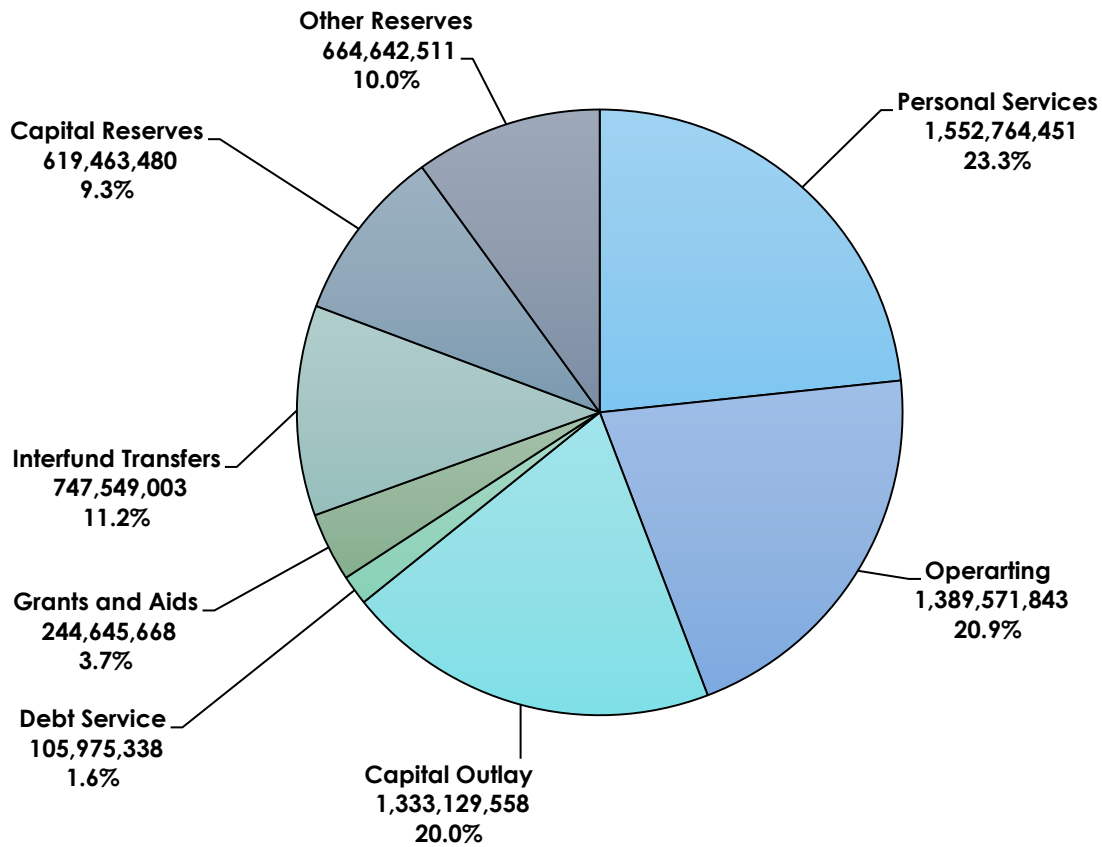
Interfund Transfers occur between funds. A transfer out of one fund is reflected as an expense, while the offsetting transfer into another fund appears as revenue.

Fund Balances represent carryover funds from the prior fiscal year and is 40.1% 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 **\$6,657,741,852**



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

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

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

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

Debt Service includes expenditures that include debt for all funds, including principal, interest, and other debt service costs, but do not include reserves for debt (\$3,537,827) 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.

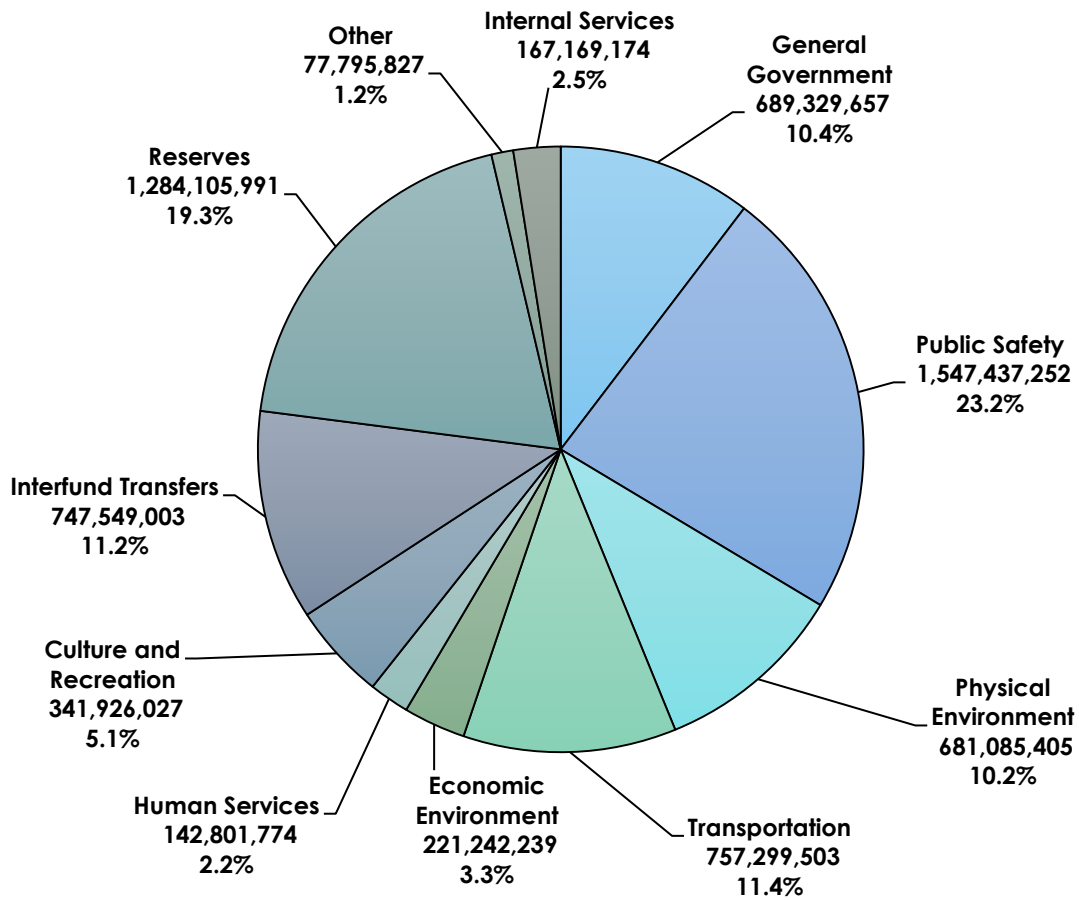
Interfund Transfers are amounts transferred from one fund to another to assist in financing the services of the recipient fund.

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 **\$6,657,741,852**



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 \$855,810,533 to the Palm Beach County Sheriff's Office.

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

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

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

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

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

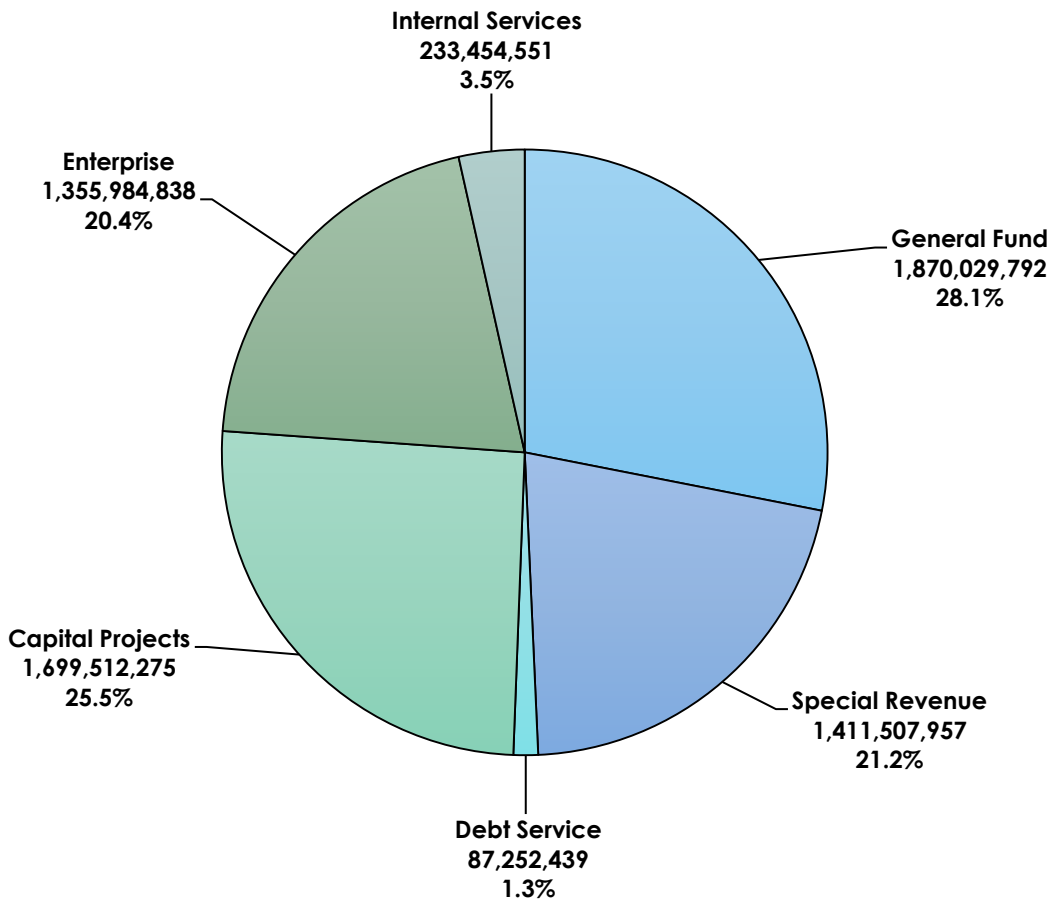
Internal Services are expenses incurred for services provided by one County agency to another.

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

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

Expenditures by Fund Group

Total of All Funds **\$6,657,741,852**



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

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

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

Debt Service Funds 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).



September 1, 2022

Dear Property Owner:

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

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

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

Sincerely,

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

Verdenia C. Baker
County Administrator

**Office of
Financial Management & Budget**

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



**Palm Beach County
Board of County
Commissioners**

Robert S. Weinroth, Mayor
Gregg K. Weiss, Vice Mayor

Maria G. Marino
Dave Kerner
Maria Sachs
Melissa McKinlay
Mack Bernard

County Administrator

Verdenia C. Baker

*"An Equal Opportunity
Affirmative Action Employer"*

Official Electronic Letterhead



DOROTHY JACKS
CFA, AAS
Palm Beach County Property Appraiser

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

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

August 18, 2022

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

Re: 2022 Notice of Proposed Property Taxes

Dear Mrs. Baker;

Pursuant to Florida Statute 200.069, the Notice of Proposed Property Taxes were prepared by the Property Appraiser's office and delivered on August 18th to the United States Post Office for first class mail to every taxpayer listed on the 2022 assessment roll.

Sincerely,

Constantine Dino Maniotis, CFE
Tax Roll Coordinator
For Dorothy Jacks, CFA, AAS

enc. TRIM sample notice

cc: Dorothy Jacks, Property Appraiser
Sherry Brown, OFMB Director

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

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

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

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



September 1, 2022

The Honorable Robert S. Weinroth, 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

**Office of
Financial Management & Budget**

P.O. Box 1989
West Palm Beach, FL 33402-1989
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Verdenia C. Baker

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

PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS

	FY 2022 Millage Rates	FY 2023 Rolled-Back Rate		FY 2023 Proposed Taxes		Proposed Increase or Decrease		
	Millage	Millage	Taxes	Millage	Taxes	Millage	Taxes	
Countywide ⁽²⁾	4.7815	4.2392	\$ 1,082,397,957	4.7150	\$ 1,203,884,310	0.4758	\$ 121,486,353	11.22 %
County Library District ⁽²⁾	0.5491	0.4891	65,740,710	0.5491	73,805,405	0.0600	8,064,695	12.27 %
Fire-Rescue MSTU	3.4581	3.0811	318,791,280	3.4581	357,798,230	0.3770	39,006,950	12.24 %
Jupiter Fire-Rescue MSTU	1.7880	1.5951	22,519,161	1.8713	26,418,473	0.2762	3,899,312	17.32 %
Aggregate Millage Rate ⁽³⁾	6.5835	5.9121	<u>\$ 1,509,540,707</u>	6.5088	<u>\$ 1,661,906,418</u>	0.5967	<u>\$ 152,365,711</u>	10.09 %
Total Taxes								

⁽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 2022 and FY 2023 as shown below:

	FY 2022	FY 2023
Countywide	0.0334	0.0289
County Library	<u>0.0333</u>	<u>0.0290</u>
Total	<u>0.0667</u>	<u>0.0579</u>

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

**Increases Over
Rolled-Back Revenue
FY 2023**

Explanation of Increases		Increase/(Decrease) Over/Under Rolled Back Revenue
Countywide		
Sheriff - Net Tax Increase	\$ 38,333,649	
Increase in Other Constitutional Officers including Judicial	5,367,247	
Increase in BCC Operations (net of revenues)	51,702,880	
Increase in Non-Departmental Operations	13,979,125	
Increase in Reserves	72,250,346	
Increase in Major Revenues and Gas Tax	(29,947,860)	
Increase in Capital Projects	18,040,000	
Decrease in Debt Service	(58,688)	
Decrease in Other Funding Sources	7,423,548	
Increase in Beginning Balance Brought Forward	(35,179,237)	
Additional Taxes from New Construction at rolled-back rate, CRA roll-back adjustment, and Tax Loss from revaluations by the Value Adjustment Board	<u>(20,424,657)</u>	\$ 121,486,353
County Library		
Increase in Library operations (net of revenues)	\$ 7,953,959	
Increase in Reserves	1,986,161	
Increase for transfer to Library Improvement/Expansion Fund	600,000	
Increase in Beginning Balance Brought Forward	(1,413,342)	
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>(1,062,083)</u>	8,064,695
Fire-Rescue MSTU		
Increase in Fire Rescue Operation (net of revenues)	\$ 32,102,725	
Increase for transfer to Capital Projects Fund	10,472,000	
Increase in Reserves	12,076,963	
Increase in Beginning Balance Brought Forward	(10,090,440)	
Additional Taxes from New Construction at rolled-back rate, CRA roll-back adjustment, and Tax Loss from revaluations by the Value Adjustment Board	<u>(5,554,298)</u>	39,006,950
Jupiter Fire MSTU		
Increase in Fire Rescue Operation (net of revenues)	\$ 4,079,216	
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>(179,904)</u>	3,899,312

FY 2023 Budget Briefing and Highlights

(Includes proposed amendments and transfers to tentative budget)

- The Countywide budget is balanced with a millage rate of 4.715 mills, which is a reduction after 11 consecutive years at 4.7815 mills. This requires a supermajority vote of the BCC.
- Other than the amendments included in this package, there are no other proposed changes
- Total Gross Budget is \$6.7 billion, of which \$1.9 billion is the General Fund
- The budget includes:
 - ✓ 6% ATB pay adjustment and a net increase of 96 new BCC positions (15 Ad Valorem funded and 81 non-Ad Valorem funded)
 - ✓ Compensation Study final phase increases of \$3.4 million
 - ✓ Ad Valorem New Capital funding of \$59 million, primarily for R&R projects
 - ✓ Continued funding of \$75k for the Community ID Program
 - ✓ Increase of \$6.3 million over original estimate for Tax Collector due to the North County Service Center project
 - ✓ Additional \$18k for Legal Aid Wage Dispute Contract for a total contract of \$159k

**FY 2022 - FY 2026 Budget Projection
General Fund**

	FY 2022 Adopted Budget	FY 2023 Proposed Budget	FY 2024 Projected Budget	FY 2025 Projected Budget	FY 2026 Projected Budget
Property Values*	\$ 222,113,529,357	\$ 255,330,712,693	\$ 275,748,356,663	\$ 289,546,813,326	\$ 304,014,528,820
Revenues					
Ad Valorem Taxes at current rate of 4.715	\$ 1,062,035,841	\$ 1,203,884,310	\$ 1,300,153,502	\$ 1,365,213,225	\$ 1,433,428,503
Major Revenue	241,464,000	267,358,860	272,279,682	277,298,921	282,418,545
Sheriff Revenue	87,709,965	91,881,504	93,719,134	95,593,517	97,505,387
BCC Dept. Revenue	45,541,091	47,142,132	48,084,975	49,046,674	50,027,608
Balance Brought Forward	297,922,180	345,725,127	363,011,383	381,161,953	400,220,050
Other Revenues	17,749,707	23,104,059	14,129,736	14,372,339	14,622,218
Statutory Reserve	(72,533,097)	(81,208,050)	(86,495,128)	(90,233,480)	(94,141,661)
Total Net Revenue at Simple Majority Vote	\$ 1,679,889,687	\$ 1,897,887,942	\$ 2,004,883,284	\$ 2,092,453,149	\$ 2,184,080,650
Appropriations					
Sheriff	\$ 780,669,390	\$ 835,420,815	\$ 857,972,001	\$ 900,870,601	\$ 945,914,131
Sheriff - Projected Operating Capital	8,246,560	0	41,397,316	26,933,210	22,358,727
Total Sheriff	\$ 788,915,950	\$ 835,420,815	\$ 899,369,317	\$ 927,803,811	\$ 968,272,858
BCC Departments	424,928,962	479,613,510	503,594,186	528,773,895	555,212,590
Other Constitutional Officers	73,201,926	84,776,880	89,015,724	93,466,510	98,139,836
Judicial	8,654,258	8,688,023	9,122,424	9,578,545	10,057,473
Non Departmental	95,724,079	112,196,414	117,806,235	123,696,546	129,881,374
Capital	40,975,000	59,015,000	61,965,750	65,064,038	68,317,239
Reserves - Undesignated	189,662,614	260,409,090	282,429,545	305,551,022	329,828,573
Debt Service (excludes voted)	57,826,898	57,768,210	54,651,932	54,581,155	46,994,824
Total Appropriations	\$ 1,679,889,687	\$ 1,897,887,942	\$ 2,017,955,111	\$ 2,108,515,522	\$ 2,206,704,766
Projected Shortfall at Simple Majority Vote					
Projected Shortfall at Current Millage 4.715	\$ -	\$ (51,730,002)	\$ (68,359,373)	\$ (20,724,077)	\$ (26,728,312)
Current Millage Millage	4.7815	4.7150	4.7150	4.7150	4.7150
MM Rate with Simple Majority Vote		4.5124	4.5145	4.6989	4.7015
MM Rate with Supermajority Vote		4.9636	4.9660	5.1688	5.1717

* Assumed increase of 8% in FY 2024 and 5% per year thereafter

**Board of County Commissioners
Palm Beach County, Florida
Summary of Amendments and Transfers to FY 2023 Tentative Budget**

General Fund - \$27,858,150 Page 9

This amendment is necessary to: (1) Transfer two Court Psychology positions from Public Safety to Youth Services; (2) Youth Services budget realignment for FY 2022 contract with Children's Home Society; (3) Sheriff carry forward for computer equipment and software, fleet vehicles, public safety equipment, weapons and accessories, and facility projects; (4) Environmental Resources Management carry forward for a boat that will not be received in FY 2022; (5) Facilities Development & Operations carry forward for Energy Cap software enhancements and the Emergency Notification System pilot program that will not be completed in FY 2022; (6) Office of Financial Management & Budget carry forward for the Fixed Assets Radio Frequency Identification project that will not be completed in FY 2022; (7) Public Affairs carry forward for a Channel 20 vehicle that will not be received in FY 2022; (8) Public Safety carry forward for an Animal Care & Control vehicle and furniture for bringing the Reentry program in house that will not be received in FY 2022; (9) Realign County's contribution for Florida Department of Juvenile Justice detention costs; (10) Update Estimate and FY 2023 Budget for Tax Collector based on Budget Request received on August 1, 2022; (11) General Government increase to align FY 2023 budget to historical actual expenses; (12) Legal Aid Wage Dispute Contract budget realignment; (13) Value Adjustment Board increase to align FY 2023 budget to expected FY 2022 actuals; and (14) Engineering carry forward for vehicles and heavy equipment that will not be received in FY 2022.

County Transportation Trust - \$646,405 Page 10

This amendment is necessary to carry forward funding for materials and equipment used to build traffic signals, mast arms, and pedestrian flashers; and vehicles and heavy equipment that will not be received in FY 2022.

MSTD - Building - \$6,532,062 Page 11

This amendment is necessary to establish the budget for implementation of a third party Video Inspection Program, Community Rating System (CRS) / Floodplain Management Plan, and monitoring of the interactive voice response system. These projects were originally budgeted in Building Capital Fund 3904.

Justice Service Grant Fund - \$0 Page 12

This **transfer** is necessary to reallocate funding from grants and aids to personal services and operating expenses as a result of bringing the Youth Reentry Program in-house from outsourcing. The program requires four staff to efficiently manage and operate the program: two Case Managers, a Peer Specialist, and an Administrative Assistant. Existing vacant positions have been identified within the department and reclassified. Of the four positions, three were previously grant funded. The grants have expired, the positions were reclassified, and funded with current ad valorem funds allocated to the Reentry Program.

Building Capital Projects – \$(4,531,900) Page 13

This amendment is necessary to sweep projects that were established as capital but are now being funded through Buildings operating budget. The reallocation of the existing funds will cover the anticipated increase in costs for various building renovations expected to begin in FY 2023.

Water Utilities Capital Improvements - \$0 Page 14

This **transfer** is necessary due to revised project scope for capital projects including increased project cost and revisions to project schedules. No new capital projects are being requested.

Fleet Management - \$22,108,962 Page 15

This amendment is necessary to carry over funding for construction of new office space in existing fire room for light vehicle office shop addition and vehicles/equipment that will not be received in FY 2022.

Countywide Funds – \$52,613,679

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2023 Tentative Budget**

General Fund - 0001

**Increase/
(Decrease)**

Revenues:

Balance Brought Forward	\$ 27,843,888
(1) Public Safety - Court Psychology Charges for Services	(80,000)
(1) Youth Services - Court Psychology Charges for Services	80,000
(2) Youth Services - Reimbursed Expenses	15,012
Statutory Reserves	(750)

Total Revenues

\$ 27,858,150

Appropriations:

(1) Public Safety - Court Psychology Transfer	\$ (284,694)
(1) Youth Services - Court Psychology Transfer	284,694
(2) Youth Services - Other Contractual Services	-
(3) Sheriff - Carry Forward	19,219,855
(4) Environmental Resources Management - Carry Forward	47,000
(5) Facilities Development & Operations - Carry Forward	266,000
(6) Office of Financial Management & Budget - Carry Forward	56,332
(7) Public Affairs - Carry Forward	50,902
(8) Public Safety - Carry Forward	329,000
(9) Other County Funded Programs - DJJ Pre-Disposition Costs	(669,020)
(10) Adjust Tax Collector Budget per Budget Request Received	6,253,316
(11) General Government - Operating Expenses	3,000,000
(12) Legal Aid Wage Dispute - Other Contractual Services	18,230
(13) Value Adjustment Board - Operating Expenses	144,000
(14) Transfer to County Trans Trust Fund 1201	646,405
Decrease in Reserve - Balances Forward	(1,503,870)

Total Appropriations

\$ 27,858,150

This amendment is necessary to: (1) Transfer two Court Psychology positions from Public Safety to Youth Services; (2) Youth Services budget realignment for FY 2022 contract with Children's Home Society; (3) Sheriff carry forward for computer equipment and software, fleet vehicles, public safety equipment, weapons and accessories, and facility projects; (4) Environmental Resources Management carry forward for a boat that will not be received in FY 2022; (5) Facilities Development & Operations carry forward for Energy Cap software enhancements and the Emergency Notification System pilot program that will not be completed in FY 2022; (6) Office of Financial Management & Budget carry forward for the Fixed Assets Radio Frequency Identification project that will not be completed in FY 2022; (7) Public Affairs carry forward for a Channel 20 vehicle that will not be received in FY 2022; (8) Public Safety carry forward for an Animal Care & Control vehicle and furniture for bringing the Reentry program in house that will not be received in FY 2022; (9) Realign County's contribution for Florida Department of Juvenile Justice detention costs; (10) Update Estimate and FY 2023 Budget for Tax Collector based on Budget Request received on August 1, 2022; (11) General Government increase to align FY 2023 budget to historical actual expenses; (12) Legal Aid Wage Dispute Contract budget realignment; (13) Value Adjustment Board increase to align FY 2023 budget to expected FY 2022 actuals; and (14) Engineering carry forward for vehicles and heavy equipment that will not be received in FY 2022.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2023 Tentative Budget**

<u>County Transportation Trust - Fund 1201</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Tr Fr General Fund Fd 0001	\$ 646,405
Total Revenues	<u>\$ 646,405</u>
Appropriations:	
Materials Signal Section	\$ 500,488
Machinery & Equipment	145,917
Total Appropriations	<u>\$ 646,405</u>

This amendment is necessary to carry forward funding for materials and equipment used to build traffic signals, mast arms, and pedestrian flashers; and vehicles and heavy equipment that will not be received in FY 2022.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2023 Tentative Budget**

<u>MSTD-Building - Fund 1400</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Pool Interest Income	\$ 33,750
Tr Fr Building Capital Projects Fund 3904	2,000,000
Statutory Reserves	(1,688)
Balance Brought Forward	4,500,000
Total Revenues	<u>\$ 6,532,062</u>
Appropriations:	
Other Contractual Services	\$ 3,762,758
Operating Reserves	2,769,304
Total Appropriations	<u>\$ 6,532,062</u>

This amendment is necessary to establish the budget for implementation of a third party Video Inspection Program, Community Rating System (CRS) / Floodplain Management Plan, and monitoring of the interactive voice response system. These projects were originally budgeted in Building Capital Fund 3904.

**Board of County Commissioners
Palm Beach County, Florida
Transfer in FY 2023 Tentative Budget**

<u>Justice Service Grant Fund - Fund 1436</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Tr Fr General Fund Fd 0001	\$ -
Tr Fr Criminal Justice Reserve Fund 1507	-
Total Revenues	<u><u>\$ -</u></u>
 Appropriations:	
Personal Services	\$ 269,104
Operating Expenses	132,000
Grants & Aids	(401,104)
Total Appropriations	<u><u>\$ -</u></u>

This transfer is necessary to reallocate funding from grants and aids to personal services and operating expenses as a result of bringing the Youth Reentry Program in-house from outsourcing. The program requires four staff to efficiently manage and operate the program: two Case Managers, a Peer Specialist, and an Administrative Assistant. Existing vacant positions have been identified within the department and reclassified. Of the four positions, three were previously grant funded. The grants have expired, the positions were reclassified, and funded with current ad valorem funds allocated to the Reentry Program.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2023 Tentative Budget**

<u>Building Capital Projects - Fund 3904</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Pool Interest Income	\$ (33,579)
Statutory Reserves	1,679
Balance Brought Forward	(4,500,000)
Total Revenues	<u><u>\$ (4,531,900)</u></u>
Appropriations:	
Reserves	\$ (6,931,900)
Other Contractual Services	(1)
Repair/Maint-Buildings	7,200,460
Office Furniture And Equipment	(1)
Data Procsssng Sftwre/Accessres	(281,400)
Data Processing Equipment	(6,519,058)
Tr To MSTD-Building Fd 1400	2,000,000
Total Appropriations	<u><u>\$ (4,531,900)</u></u>

This amendment is necessary to sweep projects that were established as capital but are now being funded through Buildings operating budget. The reallocation of the existing funds will cover the anticipated increase in costs for various building renovations expected to begin in FY 2023.

**Board of County Commissioners
Palm Beach County, Florida
Transfer in FY 2023 Tentative Budget**

<u>Water Utilities Capital Improvements - Fund 4011</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Total Revenues	<u>\$ -</u>
 Appropriations:	
Wastewater Treatment Plant	\$ 33,500,000
Water Transmission Mains	(14,000,000)
Wastewater Lift Stations	(10,800,000)
Reserves	(8,700,000)
Total Appropriations	<u>\$ -</u>

This transfer is necessary due to revised project scope for capital projects including increased project cost and revisions to project schedules. No new capital projects are being requested.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2023 Tentative Budget**

<u>Fleet Management - Fund 5000</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Balance Brought Forward	\$ 22,108,962
Total Revenues	<u><u>\$ 22,108,962</u></u>
Appropriations:	
Repair/Maint-Buildings	\$ 125,000
Machinery & Equipment	21,983,962
Total Appropriations	<u><u>\$ 22,108,962</u></u>

This amendment is necessary to carry over funding for construction of new office space in existing tire room for light vehicle office shop addition and vehicles/equipment that will not be received in FY 2022.

POSITION SUMMARY BY DEPARTMENT

Department	Adopted	FY 2022 Mid Year Adj			Final	Proposed FY 2023			Total
	FY 2022	Additions	Deletions	Transfers	FY 2022	Additions	Deletions	Transfers	FY 2023
<u>Board of County Commissioners</u>									
Community Services	211	2	0	0	213	0	0	0	213
County Administration	12	0	0	0	12	0	0	0	12
County Attorney	42	4	0	0	46	0	0	0	46
County Commission	28	0	0	0	28	0	0	0	28
County Cooperative Extension Service	31	0	0	0	31	0	0	0	31
Criminal Justice Commission	12	0	0	0	12	1	(1)	0	12
Engineering & Public Works	469	0	0	0	469	0	0	0	469
Environmental Resources Management	127	0	0	0	127	1	0	0	128
Facilities Development & Operations	334	0	0	(4)	330	3	0	0	333
Housing & Economic Development	59	0	0	0	59	0	0	0	59
Human Resources	34	1	0	0	35	0	0	0	35
Information Systems Services	213	0	0	0	213	0	0	0	213
Internal Auditor	9	0	0	0	9	0	0	0	9
Legislative Affairs	4	0	0	0	4	0	0	0	4
Medical Examiner	28	2	0	0	30	0	0	0	30
Office of Community Revitalization	7	0	0	0	7	0	0	0	7
Office of Diversity, Equity, & Inclusion	3	0	0	0	3	0	0	0	3
Office of Equal Business Opportunity	12	0	0	0	12	0	0	0	12
Office of Equal Opportunity	12	0	0	0	12	0	0	0	12
Office of Financial Mgmt & Budget	34	0	0	0	34	1	0	0	35
Office of Resilience	3	0	0	0	3	0	0	0	3
Palm Tran	633	11	0	4	648	0	0	0	648
Parks & Recreation	600	0	0	0	600	6	0	0	606
Public Affairs	47	0	0	0	47	1	0	0	48
Public Safety	266	1	0	0	267	2	0	(2)	267
Purchasing	46	0	0	0	46	1	0	0	47
PZ&B - Planning & Zoning	157	0	0	0	157	0	0	0	157
Risk Management	30	0	0	0	30	0	0	0	30
Youth Services	89	0	0	0	89	0	0	2	91
Total BCC General Ad Valorem Funded	3,552	19	0	0	3,573	16	(1)	0	3,588
<u>Other Departments and Agencies</u>									
Airports	165	0	0	0	165	3	0	0	168
PZ&B - Building Division	222	0	0	0	222	7	0	0	229
County Library	456	0	0	0	456	8	0	0	464
Fire-Rescue	1,731	0	0	0	1,731	52	0	0	1,783
Fleet Management	59	0	0	0	59	0	0	0	59
Tourist Development	5	0	0	0	5	0	0	0	5
Water Utilities	622	0	0	0	622	10	0	0	632
Commission on Ethics	5	0	0	0	5	1	0	0	6
Office of Inspector General	27	0	0	0	27	0	0	0	27
Total Other Departments and Agencies	3,292	0	0	0	3,292	81	0	0	3,373
Total BCC	6,844	19	0	0	6,865	97	(1)	0	6,961
<u>Constitutional Officers</u>									
Clerk & Comptroller	151	0	0	0	151	0	(1)	0	150
15th Judicial Circuit	41	0	0	0	41	0	0	0	41
Property Appraiser	238	0	0	0	238	0	(3)	0	235
Sheriff	4,376	22	0	0	4,398	16	0	0	4,414
Supervisor of Elections	65	0	0	0	65	5	0	0	70
Tax Collector	339	10	0	0	349	3	0	0	352
Total Constitutional Officers	5,210	32	0	0	5,242	24	(4)	0	5,262
Grand Total	12,054	51	0	0	12,107	121	(5)	0	12,223

BUDGET COMPARISON BY FUND - FY 2022 AND 2023

Board of County Commissioners

2021 Tentative Non-Exempt Valuation Countywide \$222,113,529,357

2022 Tentative Non-Exempt Valuation Countywide \$255,330,712,693

Fund	Fund Name	2022 Adopted				2023 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
0001	General Fund	4.7815	1,062,035,841	617,853,846	1,679,889,687	4.7150	1,203,884,310	666,145,482	1,870,029,792	1,897,887,942
	Operating Ad Valorem Tax Funds - Countywide	4.7815	1,062,035,841	617,853,846	1,679,889,687	4.7150	1,203,884,310	666,145,482	1,870,029,792	1,897,887,942
2525	28.7M GO 10 DS, Ref Part 25M Parks GO 03 & 05	0.0173	3,846,154	(162,154)	3,684,000	0.0149	3,807,462	(127,462)	3,680,000	
2532	28.0M GO 14 DS, Ref Part 50M Waterfront GO 06	0.0161	3,579,368	(126,718)	3,452,650	0.0140	3,577,481	(123,081)	3,454,400	
	Voted Debt Service Ad Valorem Tax - Countywide	0.0334	7,425,522	(288,872)	7,136,650	0.0289	7,384,943	(250,543)	7,134,400	
	Total Ad Valorem Tax Funds - Countywide	4.8149	1,069,461,363	617,564,974	1,687,026,337	4.7439	1,211,269,253	665,894,939	1,877,164,192	1,905,022,342
1001	HUD- Housing and Urban Development		0	725,039	725,039		0	231,804	231,804	
1003	Community Action Program		0	1,763,983	1,763,983		0	1,613,638	1,613,638	
1004	Farmworker Career Development Program (FCDP)		0	231,184	231,184		0	133,985	133,985	
1006	DOSS - Administration		0	11,118,815	11,118,815		0	12,929,264	12,929,264	
1009	Low Income Home Energy Assistance Program Fund		0	4,896,710	4,896,710		0	5,082,874	5,082,874	
1010	Ryan White Care Program		0	8,941,906	8,941,906		0	13,079,158	13,079,158	
1100	Affordable Housing Trust Fund (SHIP)		0	3,716,160	3,716,160		0	19,522,333	19,522,333	
1101	Housing & Community Devlpmt		0	12,032,256	12,032,256		0	9,587,960	9,587,960	
1103	Home Investmnt Partnership Act		0	10,765,141	10,765,141		0	13,242,203	13,242,203	
1109	Neighborhood Stabilization Program		0	7,453,347	7,453,347		0	8,364,433	8,364,433	
1112	Neighborhood Stabilization Program 2		0	4,107,983	4,107,983		0	4,858,566	4,858,566	
1113	Neighborhood Stabilization Program 3		0	1,451,964	1,451,964		0	2,083,099	2,083,099	
1114	Workforce Housing Trust Fund		0	10,366,297	10,366,297		0	11,586,195	11,586,195	
1116	Housing Initiative Fund		0	8,668,000	8,668,000		0	19,290,200	19,290,200	
1151	Law Enforcement Trust Fund		0	2,697,325	2,697,325		0	2,654,503	2,654,503	
1152	Sheriff's Grants		0	10,333,029	10,333,029		0	10,137,585	10,137,585	
1153	LEIF - Federal Justice		0	194,907	194,907		0	1,495,997	1,495,997	
1154	LEIF - Federal Treasury		0	141,738	141,738		0	180,478	180,478	
1200	Beautification Maintenance		0	1,990,597	1,990,597		0	1,930,768	1,930,768	
1201	County Transport Trust		0	52,203,325	52,203,325		0	55,487,231	55,487,231	56,133,636
1203	Red Light Camera Fund		0	25,059	25,059		0	25,815	25,815	
1220	Natural Areas Stwrshp Endwmnt		0	5,142,957	5,142,957		0	5,135,897	5,135,897	
1222	Ag Reserve Land Management		0	2,152,550	2,152,550		0	2,749,273	2,749,273	
1223	Environmental Enhance-Freshwtr		0	463,970	463,970		0	499,595	499,595	
1224	Environmental Enhance-Saltwtr		0	1,085,570	1,085,570		0	1,166,904	1,166,904	

BUDGET COMPARISON BY FUND - FY 2022 AND 2023

Board of County Commissioners

2021 Tentative Non-Exempt Valuation Countywide \$222,113,529,357

2022 Tentative Non-Exempt Valuation Countywide \$255,330,712,693

Fund	Fund Name	2022 Adopted			2023 Tentative					
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1225	Environmental Enhance-Nonspec		0	4,557,057	4,557,057	0	4,470,357	4,470,357		
1226	Natural Areas Fund		0	13,359,982	13,359,982	0	14,325,549	14,325,549		
1227	Pollution Recovery Trust Fund		0	1,095,523	1,095,523	0	794,256	794,256		
1228	State Mosquito		0	50,689	50,689	0	0	0		
1229	FDEP Lake Worth Lagoon Ecosyst		0	1,420,058	1,420,058	0	923,368	923,368		
1230	Petroleum Storage Tank Program		0	516,460	516,460	0	561,331	561,331		
1231	Petrol Store Tank Compliance		0	652,534	652,534	0	660,152	660,152		
1232	Manatee Protection		0	5,828,939	5,828,939	0	8,016,923	8,016,923		
1261	Bond Waiver Program R89-1178		0	764,101	764,101	0	770,210	770,210		
1263	School Impact Fees Zone 1		0	9,496,413	9,496,413	0	21,551,592	21,551,592		
1264	School Impact Fees Zone 2		0	19,154,955	19,154,955	0	0	0		
1265	School Impact Fees Zone 3		0	13,551,926	13,551,926	0	0	0		
1266	School Impact Fees Zone 4		0	7,693,757	7,693,757	0	0	0		
1321	Law Library		0	507,043	507,043	0	549,689	549,689		
1323	Criminal Justice Trust Fund		0	815,600	815,600	0	786,360	786,360		
1324	Local Requirements & Innovatiions Fund (F.S.29.004& 0082a2)		0	278,844	278,844	0	275,000	275,000		
1325	Legal Aid Programs Fund (F.S.29.008)		0	275,000	275,000	0	275,000	275,000		
1326	JAC Juvenile Programs Fund		0	275,000	275,000	0	275,000	275,000		
1327	Court Information Technology Fund (F.S. 28.2412e1)		0	6,793,088	6,793,088	0	7,455,641	7,455,641		
1340	Palm Tran Operations		0	112,315,280	112,315,280	0	131,359,102	131,359,102		
1341	Palm Tran Grants		0	73,401,333	73,401,333	0	55,579,798	55,579,798		
1343	Palm Tran Vehicle Replacements		0	6,756,151	6,756,151	0	3,600,000	3,600,000		
1384	Golf Course Operations		0	12,677,244	12,677,244	0	16,970,884	16,970,884		
1401	OCR Special Projects and Initiatives		0	1,664,400	1,664,400	0	1,654,735	1,654,735		
1402	Nuisance Abatement		0	6,742,813	6,742,813	0	6,816,152	6,816,152		
1420	ACC Mobile Spay/Neuter Prgm		0	690,775	690,775	0	887,084	887,084		
1423	Victims Of Crime Emergency Support Fund		0	717,739	717,739	0	742,085	742,085		
1425	EMS Award-Grant Program		0	1,000	1,000	0	82,641	82,641		
1426	Public Safety Grants		0	3,290,352	3,290,352	0	2,261,834	2,261,834		
1427	Emergency Management		0	145,156	145,156	0	136,545	136,545		
1428	Em Preparedness & Assistance		0	396,384	396,384	0	402,487	402,487		
1429	Regulation Of Towing Business		0	681,146	681,146	0	691,743	691,743		
1430	Vehicle For Hire Ordinance		0	766,911	766,911	0	743,798	743,798		
1432	Moving Ordinance		0	175,923	175,923	0	196,743	196,743		
1434	Emergency Communications Number "E-911" FS365.172		0	13,272,957	13,272,957	0	16,581,840	16,581,840		
1435	E-911 Grant Fund		0	0	0	0	72,675	72,675		

BUDGET COMPARISON BY FUND - FY 2022 AND 2023

Board of County Commissioners

2021 Tentative Non-Exempt Valuation Countywide \$222,113,529,357

2022 Tentative Non-Exempt Valuation Countywide \$255,330,712,693

Fund	Fund Name	2022 Adopted			2023 Tentative					
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1436	Justice Service Grant Fund		0	1,823,199	1,823,199		0	1,617,803	1,617,803	
1438	Urban Areas Security Initiative Grant		0	176,117	176,117		0	176,117	176,117	
1439	Radiological Emergency Preparedness-FPL		0	214,008	214,008		0	162,833	162,833	
1440	Highridge Activity Fund		0	51,029	51,029		0	47,808	47,808	
1450	TDC-Convention Center Oper		0	7,506,686	7,506,686		0	9,241,068	9,241,068	
1451	TDC-Film Commission		0	1,882,209	1,882,209		0	3,173,063	3,173,063	
1452	TDC-Special Projects		0	2,982,168	2,982,168		0	3,488,005	3,488,005	
1453	TDC-4th Cent Local Option Tax		0	16,489,929	16,489,929		0	27,910,352	27,910,352	
1454	TDC-Tourism		0	23,969,718	23,969,718		0	32,179,328	32,179,328	
1455	TDC-Cultural Arts		0	9,207,203	9,207,203		0	14,454,719	14,454,719	
1456	TDC-Beaches		0	6,906,884	6,906,884		0	10,938,725	10,938,725	
1457	TDC-Sports Commission		0	4,962,028	4,962,028		0	7,529,171	7,529,171	
1458	TDC-1st Cent Tourist Local Option Tax		0	16,130,209	16,130,209		0	21,196,764	21,196,764	
1470	Drug Abuse Trust Fund		0	214,161	214,161		0	262,817	262,817	
1480	Driver Ed Trust FS318.121		0	2,307,548	2,307,548		0	2,410,348	2,410,348	
1482	Cooperative Extension Rev fund		0	428,970	428,970		0	409,310	409,310	
1483	PBC Office of Inspector General (IG)		0	3,451,756	3,451,756		0	3,693,074	3,693,074	
1500	Crime Prevention Fund		0	940,884	940,884		0	989,172	989,172	
1501	Domestic Violence Fund		0	651,703	651,703		0	731,931	731,931	
1507	Criminal Justice Grant Fund		0	438,338	438,338		0	395,273	395,273	
1512	MacArthur Foundation's Safety and Justice Challenge \$2M		0	412,710	412,710		0	0	0	
1513	MacArthur Foundation's Safety and Justice Challenge \$1.4M		0	963,717	963,717		0	316,281	316,281	
1521	Public Affairs Replacement Frequency		0	75,194	75,194		0	44,235	44,235	
1539	Economic Development		0	5,581,216	5,581,216		0	5,886,916	5,886,916	
1540	HUD Loan Repayment Account		0	11,829,978	11,829,978		0	8,372,423	8,372,423	
1541	Energy Efficiency & Consvr Blk Grnt		0	353,179	353,179		0	355,135	355,135	
1543	USDA Intermediary Relending Loan Program		0	919,037	919,037		0	791,520	791,520	
1544	USEPA Revolving Loan Fund Program		0	956,993	956,993		0	801,673	801,673	
1545	Economic Development Incentives Fund		0	3,140,241	3,140,241		0	2,653,667	2,653,667	
2061	11.6M Note Payable 08 DS, ESL Jupiter		0	712,214	712,214		0	694,024	694,024	
2072	13.1M NAV 13 DS, Max Planck3		0	1,106,596	1,106,596		0	1,101,930	1,101,930	
2074	27.8M NAV Tax 13 DS, Convention Center Hotel		0	680,975	680,975		0	683,032	683,032	
2076	68.M NAV 15 DS, Pub Imp Rev Bd, Conv Ctr Gar & Airport Ctr		0	4,402,831	4,402,831		0	4,397,506	4,397,506	
2077	18.8M NAV Public Imp Tax Rev Bond 15B DS, MAX Planck		0	2,148,021	2,148,021		0	2,150,400	2,150,400	
2078	65.360M NAV Pub Imp Tax Rev Bond 15C DS, Prof Sports Fac Pr		0	5,002,136	5,002,136		0	6,148,046	6,148,046	
2080	51.05M NAV Pub Imp Rev Bond, 21A DS, SOE		0	3,791,041	3,791,041		0	3,790,800	3,790,800	

BUDGET COMPARISON BY FUND - FY 2022 AND 2023

Board of County Commissioners

2021 Tentative Non-Exempt Valuation Countywide \$222,113,529,357

2022 Tentative Non-Exempt Valuation Countywide \$255,330,712,693

Fund	Fund Name	2022 Adopted			2023 Tentative						
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended	
2523	11.5M NAV Tax 10 DS, Ref 11M Conv Hotel BAN 07		0	1,099,827	1,099,827		0	1,098,461	1,098,461		0
2526	62.7M NAV 11 DS, Ref Part 81M Conv Cntr 04		0	3,634,725	3,634,725		0	0	0		0
2527	62.7M NAV 11 DSR, Ref Part 81M Conv Cntr 04		0	3,633,625	3,633,625		0	0	0		0
2528	16.1M NAV 12 DS, Ref 16M 4 Pts BAN 09		0	1,263,554	1,263,554		0	1,249,454	1,249,454		0
2529	147.0M NAV 12 DS, Ref 94M 04/38M 04A/133M 05A		0	17,397,000	17,397,000		0	0	0		0
2533	72.4M NAV 14A DS, Ref 14M 06/2M 07A/5M 07B/98M 07C		0	8,944,525	8,944,525		0	8,941,775	8,941,775		0
2534	63.64M Public Improvement Revenue Refunding Bonds, Ss. 2015		0	6,809,050	6,809,050		0	6,801,550	6,801,550		0
2535	121.035M NAV 16 DS, Ref 141.45M 08 Jail Expand/Pub Bldg		0	9,716,250	9,716,250		0	9,714,250	9,714,250		0
2536	22.5M NAV 18 DS, Ref NAV 11 Ocean Ave Bridge & Max Plank2		0	2,124,565	2,124,565		0	2,113,036	2,113,036		0
2537	41.83M Tax NAV 2019A DS, Red 11 Conv Cntr Project		0	1,323,200	1,323,200		0	4,956,400	4,956,400		0
2538	25.18M Tax NAV 2019B DS, Ref 13 Tax NAV Conv Cntr Hotel Proj		0	1,095,778	1,095,778		0	1,095,728	1,095,728		0
2539	44.705M Tax NAV 21B DS, Ref 12 Tax NAV 3 Issues		0	1,507,436	1,507,436		0	18,898,625	18,898,625		0
2540	69.235M Tax NAV 21C DS, Ref 15D Prof Sports Fac Proj		0	2,487,795	2,487,795		0	2,517,822	2,517,822		0
3019	25.0M GO 03, Recreational & Cultural Facilities		0	357,450	357,450		0	363,204	363,204		0
3020	25.0M GO 05, Recreational & Cultural Facilities		0	91,169	91,169		0	115,587	115,587		0
3038	50.0M GO 06, Waterfront Access		0	147,174	147,174		0	932	932		0
3053	176.5M NAV 08 CIF, Jail Expand/Pub Bldg		0	2,095,939	2,095,939		0	2,110,783	2,110,783		0
3074	27.8M NAV Tax 13 CP, Convention Center Hotel		0	205,939	205,939		0	206,602	206,602		0
3076	68M Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct		0	2,587,970	2,587,970		0	1,926,036	1,926,036		0
3078	65.360M NAV Pub Imp Tax Rev Bond 15C CP, Prof Sports Fac Pr		0	2,296,806	2,296,806		0	914,421	914,421		0
3079	56.645M NAV Pub Imp Rev Bonds, 15D CP, Prof Sports Fac Proj		0	2,160,942	2,160,942		0	664,798	664,798		0
3080	51.05M NAV Pub Imp Rev Bonds, 21A, CP, SOE Bldg		0	63,281,249	63,281,249		0	58,268,460	58,268,460		0
3500	Transportation Improvmt Fund		0	177,891,550	177,891,550		0	185,195,585	185,195,585		0
3501	Road Impact Fee Zone 1		0	50,464,637	50,464,637		0	48,874,814	48,874,814		0
3502	Road Impact Fee Zone 2		0	57,560,838	57,560,838		0	58,100,895	58,100,895		0
3503	Road Impact Fee Zone 3		0	33,181,631	33,181,631		0	29,457,852	29,457,852		0
3504	Road Impact Fee Zone 4		0	42,569,480	42,569,480		0	42,301,958	42,301,958		0
3505	Road Impact Fee Zone 5		0	70,977,512	70,977,512		0	69,805,170	69,805,170		0
3516	Abacoa Trust Sub Account		0	5,946,822	5,946,822		0	0	0		0
3519	Northlake Blvd Agr W/Npbcid		0	379,426	379,426		0	429,873	429,873		0
3523	Proportionate Share Trust Fund-Briger		0	22,826,062	22,826,062		0	22,875,855	22,875,855		0
3531	Impact Fee Assistance Program - Roads Zone 1		0	1,435,292	1,435,292		0	1,414,569	1,414,569		0
3532	Impact Fee Assistance Program - Roads Zone 2		0	2,137,582	2,137,582		0	1,547,428	1,547,428		0
3533	Impact Fee Assistance Program - Roads Zone 3		0	648,696	648,696		0	433,339	433,339		0
3534	Impact Fee Assistance Program - Roads Zone 4		0	961,976	961,976		0	807,756	807,756		0
3535	Impact Fee Assistance Program - Roads Zone 5		0	1,628,099	1,628,099		0	1,152,916	1,152,916		0

BUDGET COMPARISON BY FUND - FY 2022 AND 2023

Board of County Commissioners

2021 Tentative Non-Exempt Valuation Countywide \$222,113,529,357

2022 Tentative Non-Exempt Valuation Countywide \$255,330,712,693

Fund	Fund Name	2022 Adopted			2023 Tentative						
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended	
3541	Proportionate Share Fund - Zone 1		0	1,367,505	1,367,505		0	1,372,505	1,372,505		
3542	Proportionate Share Fund - Zone 2		0	651,182	651,182		0	656,692	656,692		
3543	Proportionate Share Fund - Zone 3		0	16,226,596	16,226,596		0	43,409,926	43,409,926		
3544	Proportionate Share Fund - Zone 4		0	1,541,467	1,541,467		0	2,117,245	2,117,245		
3545	Proportionate Share Fund - Zone 5		0	12,109,965	12,109,965		0	12,806,027	12,806,027		
3600	Park Improvement Fund		0	13,277,511	13,277,511		0	18,763,943	18,763,943		
3601	Park Impact Fees Z-1		0	3,821,924	3,821,924		0	4,310,946	4,310,946		
3602	Park Impact Fees Z-2		0	7,405,681	7,405,681		0	9,424,302	9,424,302		
3603	Park Impact Fees Z-3		0	11,806,259	11,806,259		0	11,001,462	11,001,462		
3604	Florida Boating Improvement Program		0	2,906,132	2,906,132		0	2,798,234	2,798,234		
3605	Golf Course Capital		0	0	4,366,780		0	7,006,727	7,006,727		
3621	Impact Fee Assistance Program - Parks Zone 1		0	116,699	116,699		0	113,109	113,109		
3622	Impact Fee Assistance Program - Parks Zone 2		0	171,945	171,945		0	167,334	167,334		
3623	Impact Fee Assistance Program - Parks Zone 3		0	208,429	208,429		0	151,096	151,096		
3650	Unit 11 Acquisition/Enhancement		0	817,257	817,257		0	835,013	835,013		
3651	South Lox Sl Wetland Restorath		0	308,661	308,661		0	319,568	319,568		
3652	Beach Improvement		0	46,804,330	46,804,330		0	50,485,743	50,485,743		
3653	South Lake Worth Inlet		0	445,007	445,007		0	378,789	378,789		
3654	Environmental Resources Capital Projects		0	757,021	757,021		0	2,397,936	2,397,936		
3800	Pud Civic Site Cash Out		0	2,592,365	2,592,365		0	3,213,733	3,213,733		
3801	RR&I for 800 Mhz Sys		0	32,298,465	32,298,465		0	32,261,747	32,261,747		
3803	Law Enfc/Impact Fees Z2 Rd Patl		0	5,024,933	5,024,933		0	5,071,175	5,071,175		
3804	Public Building Impr Fund		0	95,791,926	95,791,926		0	114,194,801	114,194,801		
3805	Public Building Impact Fees		0	9,908,198	9,908,198		0	12,067,795	12,067,795		
3807	TDC- Bldg Renewal & Replacement		0	21,338,641	21,338,641		0	30,194,264	30,194,264		
3815	Impact Fee Assistance Program - Public Building		0	387,110	387,110		0	286,188	286,188		
3900	Capital Outlay		0	30,598,211	30,598,211		0	39,999,648	39,999,648		
3901	Information Technology Capital Improvements		0	19,161,098	19,161,098		0	24,365,834	24,365,834		
3904	Building Capital Projects		0	65,338,907	65,338,907		0	80,518,764	80,518,764		75,986,864
3905	E911 Carry Forward Capital		0	6,246,920	6,246,920		0	6,290,343	6,290,343		
3950	Local Government One-Cent Infrastructure Surtax		0	381,641,854	381,641,854		0	446,637,116	446,637,116		
4000	Wud Revenue		0	247,404,000	247,404,000		0	250,419,000	250,419,000		
4001	WUD Operation & Maintenance		0	202,753,877	202,753,877		0	221,613,000	221,613,000		
4010	Renewal & Replacement		0	1,000,000	1,000,000		0	1,000,000	1,000,000		
4011	Capital Improvements		0	371,620,737	371,620,737		0	408,280,147	408,280,147		
4012	Connection Charge Account		0	9,943,000	9,943,000		0	11,603,000	11,603,000		

BUDGET COMPARISON BY FUND - FY 2022 AND 2023

Board of County Commissioners

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2022 Tentative Non-Exempt Valuation Countywide \$255,330,712,693

Fund	Fund Name	2022 Adopted				2023 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
4013	Special Assessment Prgram Wud		0	1,332,000	1,332,000		0	1,236,000	1,236,000	
4015	WUD FPL Reclaimed Water Renewal & Replacement		0	6,152,648	6,152,648		0	6,166,453	6,166,453	
4034	Debt Service Reserve Wud All		0	3,506,825	3,506,825		0	3,506,825	3,506,825	
4043	WUD FPL Debt Service Coverage Fund		0	2,338,422	2,338,422		0	1,407,506	1,407,506	
4044	GUA Debt Service		0	725,000	725,000		0	725,000	725,000	
4047	Debt Service WUD 2013 Ref		0	3,933,000	3,933,000		0	3,923,000	3,923,000	
4048	WUD 26.9M Water & Sewer Refunding Series 2015		0	916,000	916,000		0	916,000	916,000	
4049	WUD 44.105M Water & Sewer Rev Ref 2019 (FPL Reclaim Water)		0	2,671,000	2,671,000		0	2,676,000	2,676,000	
4050	WUD 59M Water & Sewer Rev Ref 2020		0	2,587,000	2,587,000		0	2,584,000	2,584,000	
4100	Airport Operations		0	115,271,414	115,271,414		0	177,461,724	177,461,724	
4110	Airport Capital Projects		0	7,588,517	7,588,517		0	7,996,683	7,996,683	
4111	Airports Imp & Dev Fund		0	168,065,082	168,065,082		0	187,285,160	187,285,160	
4112	Airprt Passenger Facility Chgs		0	54,698,710	54,698,710		0	59,861,451	59,861,451	
4113	Noise Abatement & Mitigation		0	674,246	674,246		0	854,856	854,856	
4114	Airports Restricted Assets Fd		0	1,236,822	1,236,822		0	1,230,533	1,230,533	
4138	Debt Serv 16M PBIA Tax Rev Ref 2006B		0	3,555	3,555		0	0	0	
4139	Debt Serv 57M PBIA Rev Ref Bonds 2016		0	5,181,008	5,181,008		0	5,238,500	5,238,500	
5000	Fleet Management		0	77,984,037	77,984,037		0	73,279,570	73,279,570	95,388,532
5010	Property & Casualty Insurance		0	24,661,421	24,661,421		0	28,470,818	28,470,818	
5011	Risk Management Fund		0	20,464,755	20,464,755		0	25,860,876	25,860,876	
5012	Employee Health Ins		0	97,576,345	97,576,345		0	105,843,287	105,843,287	
	Gross-Total Countywide Funds	4.8149	1,069,461,363	4,068,061,336	5,141,889,479	4.7439	1,211,269,253	4,486,043,868	5,697,313,121	5,743,394,738
	Less: Interfund Transfers		0	(568,188,898)	(568,188,898)		0	(661,855,243)	(661,855,243)	(64,501,648)
	Less: Interdepartmental Charges		0	(18,177,505)	(18,177,505)		0	(16,946,341)	(16,946,341)	
	Less: Internal Service Charges		0	(151,952,528)	(151,952,528)		0	(160,663,629)	(160,663,629)	
	Net-Total Countywide Funds	4.8149	1,069,461,363	3,329,742,405	4,403,570,548	4.7439	1,211,269,253	3,646,578,655	4,857,847,908	5,078,893,090

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Board of County Commissioners

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2022 Tentative Non-Exempt Valuation Countywide \$255,330,712,693

Fund	Fund Name	2022 Adopted				2023 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1180	County Library	0.5491	64,676,919	12,120,357	76,797,276	0.5491	73,805,405	12,986,121	86,791,526	
1300	Fire/Rescue MSTU	3.4581	313,235,018	191,661,026	504,896,044	3.4581	357,798,230	208,576,451	566,374,681	
1301	Fire/Rescue Jupiter MSTU	1.7880	22,339,347	(876,131)	21,463,216	1.8713	26,418,473	(227,396)	26,191,077	
1303	Aviation Battalion		0	7,942,567	7,942,567		0	8,225,911	8,225,911	
1304	F/R Long-Term Disability Plan		0	9,171,099	9,171,099		0	8,234,469	8,234,469	
1305	MSBU-Hydrant Rental Boca Raton		0	381,388	381,388		0	358,046	358,046	
1306	MSBU-Hydrant Rental-Riviera Bch		0	54,251	54,251		0	54,640	54,640	
1400	MSTD - Building		0	54,230,079	54,230,079		0	51,507,744	51,507,744	58,039,806
2524	19.5M GO 10 DS, Ref Part 30M Library GO 03	0.0191	2,249,734	(94,534)	2,155,200	0.0166	2,231,232	(76,932)	2,154,300	
2531	11.8M GO 14 DS, Ref Part 22M Library GO 06	0.0142	1,672,577	(62,927)	1,609,650	0.0124	1,666,704	(55,804)	1,610,900	
3511	Unicorp Impr Fund		0	13,810,248	13,810,248		0	14,283,678	14,283,678	
3700	Fire Rescue Improvement		0	77,378,150	77,378,150		0	107,978,534	107,978,534	
3704	Fire Rescue Impact Fees		0	7,280,400	7,280,400		0	7,329,258	7,329,258	
3750	Library Improvement Fund		0	13,163,748	13,163,748		0	15,792,797	15,792,797	
3751	Library Expansion Prgm		0	50,584,969	50,584,969		0	56,626,748	56,626,748	
3752	Library Impact Fees		0	6,401,569	6,401,569		0	6,914,422	6,914,422	
	Gross-Total Dependent Districts		404,173,595	443,146,259	847,319,854		461,920,044	498,508,687	960,428,731	966,960,793
	Less: Interfund Transfers			(68,088,294)	(68,088,294)			(85,693,760)	(85,693,760)	
	Less: Interdepartmental Charges			(7,774,549)	(7,774,549)			(8,287,589)	(8,287,589)	
	Net-Total Dependent Districts		404,173,595	367,283,416	771,457,011		461,920,044	404,527,338	866,447,382	872,979,444
	Net-Total Countywide Funds & Dependent Districts		1,473,634,958	3,697,025,821	5,175,027,559		1,673,189,297	4,051,105,993	5,724,295,290	5,774,262,564
	Gross-Total All Funds		1,473,634,958	4,511,207,595	5,989,209,333		1,673,189,297	4,984,552,555	6,657,741,852	6,710,355,531