



Interoffice Communication

TO: Maria G. Marino, Mayor and
Members of the Board of County Commissioners

THRU: Joseph Abruzzo, County Administrator *JA*

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

DATE: September 2, 2025

SUBJECT: First Public Hearing – FY 2026 Budget

Attached is the agenda package for the First Public Hearing on the FY 2026 Budget. Please bring it with you to the meeting on September 9th at 5:05 p.m. This package includes the Script, Summary Information, Public Hearing Documents, and additional backup/justification. The budget is balanced at the proposed rate of 4.5000 mills.

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

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

**Palm Beach County
Board of County Commissioners
1st Public Hearing Script
September 9, 2025**

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. Mr. Abruzzo
Joe	<p>Page 3 In accordance with the Truth in Millage (TRIM) Bill, the Board of County Commissioners shall hold hearings on the tentative budget and proposed millage rates. As stipulated in the TRIM bill, the first substantive issue to discuss shall be the percentage increase in the millage over the rolled-back rate necessary to fund the budget, if any, and the specific purpose for which ad valorem tax revenues are being increased.</p> <p>Page 4</p> <ul style="list-style-type: none"> • Palm Beach County Countywide proposed millage rate of 4.5000 is 6.10% over the rolled-back rate – this requires a supermajority vote • Palm Beach County Library District proposed millage rate of 0.5491 is 6.33% over the rolled-back rate – this requires a supermajority vote • Palm Beach County Fire Rescue MSTU proposed millage rate of 3.4581 is 6.23% over the rolled-back rate – this requires a supermajority vote • Palm Beach County Jupiter Fire MSTU proposed millage rate of 1.7251 is 11.47% over the rolled-back rate • Palm Beach County Aggregate proposed millage rate of 6.2862 is 4.64% over the rolled-back rate • Palm Beach County Countywide voted debt millage rate is 0.0330 <p>(Read page 5)</p>
Joe	Page 6 contains the budget briefing and highlights that includes proposed transfers and amendments to the FY 2026 tentative budget. Pages 7-8 contain 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 9-23 of the September 9, 2025 public hearing budget document, such transfers and amendments totaling \$131,217,587.
BCC	Motion to adopt Palm Beach County Countywide tentative millage of 4.5000, which is 6.10% over the rolled-back rate of 4.2413 and the Countywide voted debt millage rate of 0.0330.
BCC	Motion to adopt Palm Beach County Countywide tentative budgets of \$8,035,339,724.
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 6.33% over the rolled-back rate of 0.5164.
BCC	Motion to adopt Palm Beach County Library District tentative budgets of \$268,512,133.
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 \$167,646,387.
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 6.23% over the rolled-back rate of 3.2554.
BCC	Motion to adopt Palm Beach County Fire Rescue MSTU tentative budgets of \$1,086,646,884.
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 1.7251, which is 11.47% over the rolled-back rate of 1.5476.
BCC	Motion to adopt Palm Beach County Jupiter Fire MSTU tentative budget of \$30,827,578.
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 \$17,654,705.
Mayor	Adoption of the tentative aggregate millage rate
BCC	Motion to adopt Palm Beach County tentative aggregate millage of 6.2862, which is 4.64% over the rolled-back rate of 6.0073.
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 9, 2025 - 5:05 P.M.**

	Page Reference
I. <u>Call to Order</u>	
A. Roll Call	
B. Prayer	
C. Pledge of Allegiance	
II. <u>Adoption of Agenda</u>	
III. <u>Summary of FY 2026 Tentative Budget</u>	i-vi
IV. <u>Public Hearings</u>	
A. Letter to Property Owner	1
B. Proof of Publication - Property Appraiser	2
C. FY 2026 Tentative Budget	
1. Letter of Specific Purposes for Ad Valorem Tax Increases	3
2. Percentage Increase/(Decrease) in Millage Over Rolled Back Rate	4
3. Increases/(Decreases) over Rolled-Back Revenue	5
4. Budget Briefing and Highlights	6
5. Summary of Amendments to the Tentative Budget	7-8
6. Amendments to the Tentative Budget	9-23
7. Position Summary by Department	24
D. Public Comments and Board Discussion	
E. Motions to Adopt Tentative Millages and Tentative Budgets	
1. Countywide Funds - Transfers and Amendments	9-23
2. Countywide Funds	25-30
3. County Library District Funds	31
4. Fire-Rescue Funds	31
5. Municipal Service Taxing District Fund	31
6. Municipal Service Taxing Unit-Unincorp. Improv. Fund	31
V. <u>Motion to Adjourn</u>	

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

BUDGET SUMMARY TOTAL COMPARISON
FY 2025 Adopted to FY 2026 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.

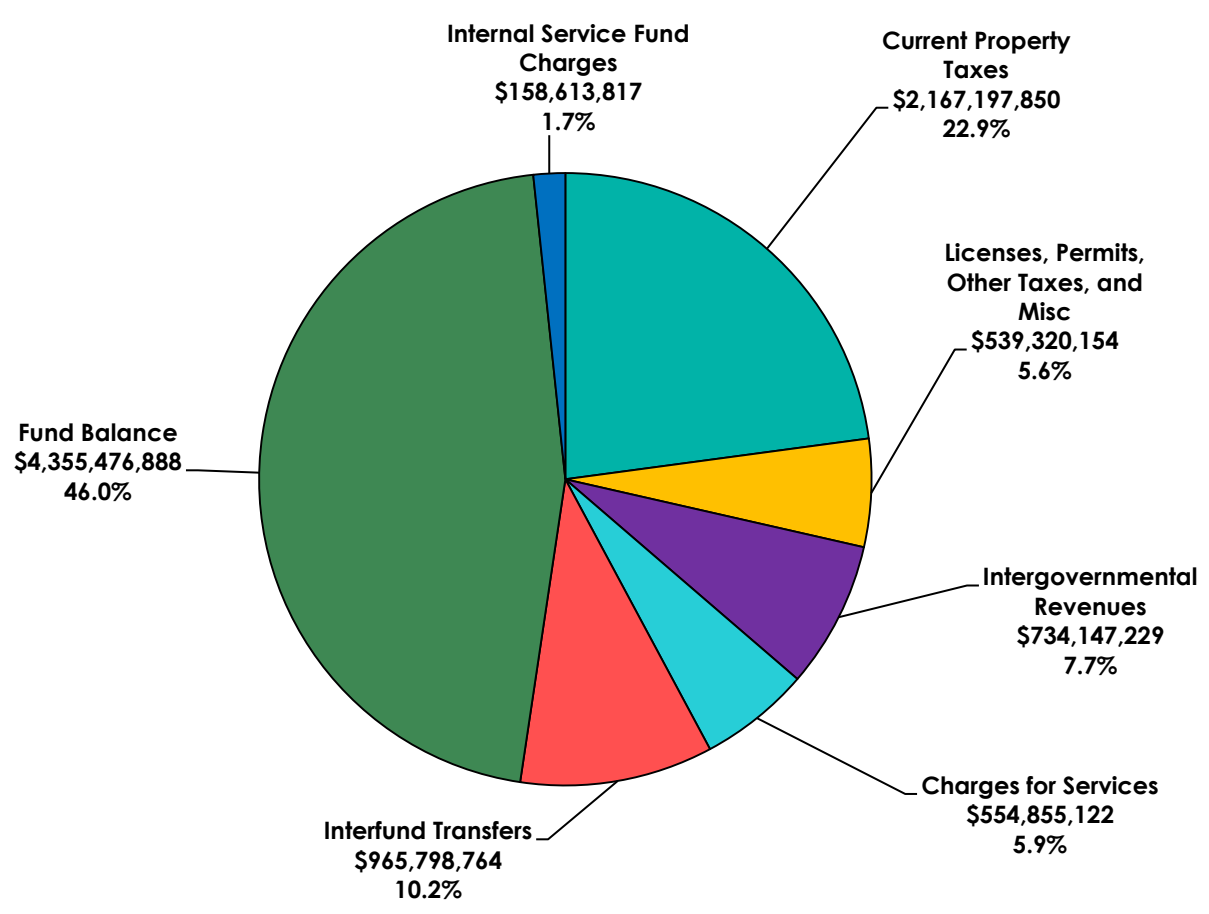
Net Budget

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 an expense. Interfund transfers are necessary to reflect movement of revenues within the legal budget from the fund where received to the fund where the expenditure is to be recorded.

	<u>FY 2025</u> <u>Adopted Budget</u>	<u>FY 2026</u> <u>Tentative Budget</u>
Total Budget	\$9,054,949,287	\$9,475,409,824
Less: Internal Service Charges	(\$164,458,236)	(\$158,613,817)
Interfund Transfers	(\$971,582,994)	(\$965,798,764)
Interdepartmental Charges	(\$27,749,186)	(\$27,936,237)
Net Budget	<u>\$7,891,158,871</u>	<u>\$8,323,061,006</u>
 Budgeted Reserves	 \$2,025,644,229	 \$2,023,078,655
Budgeted Expenditures	\$5,865,514,642	\$6,299,982,351
Net Budget	<u>\$7,891,158,871</u>	<u>\$8,323,061,006</u>

Sources of Funds by Category

Total of All Funds **\$9,475,409,824**



County revenues come from many sources, of which Property Taxes represent only 22.9% of the total. Property Taxes represent 42.3% of the current revenues (excluding fund balance).

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

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

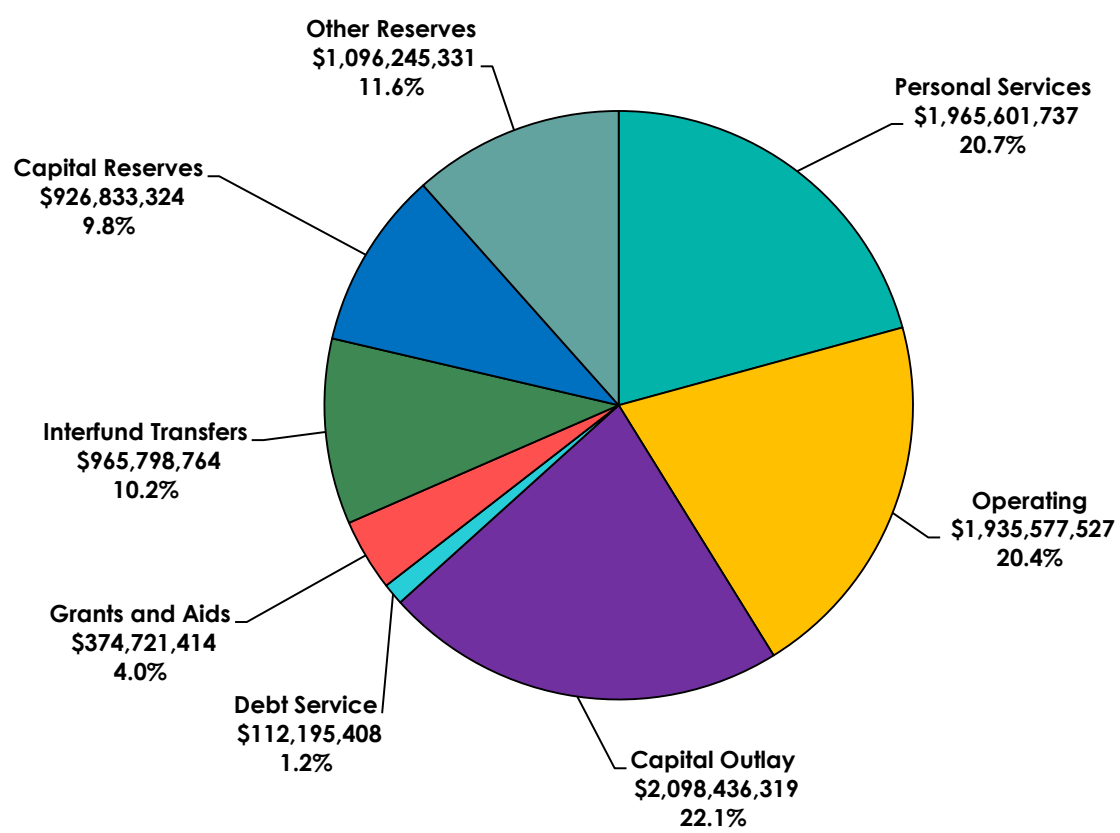
Charges for Services include revenues from park user fees, emergency services fees, fire protection fees, bus fares, airport landing fees, water and sewer fees, and other types of user fees.

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

Fund Balances represent carryover funds from the prior fiscal year and is 46.0% of the total budget. A major component of fund balance are reserves, which include funds set aside for future capital projects.

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

Expenditures by Category
Total of All Funds **\$9,475,409,824**



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 (\$16,452,070) which are part of Other Reserves.

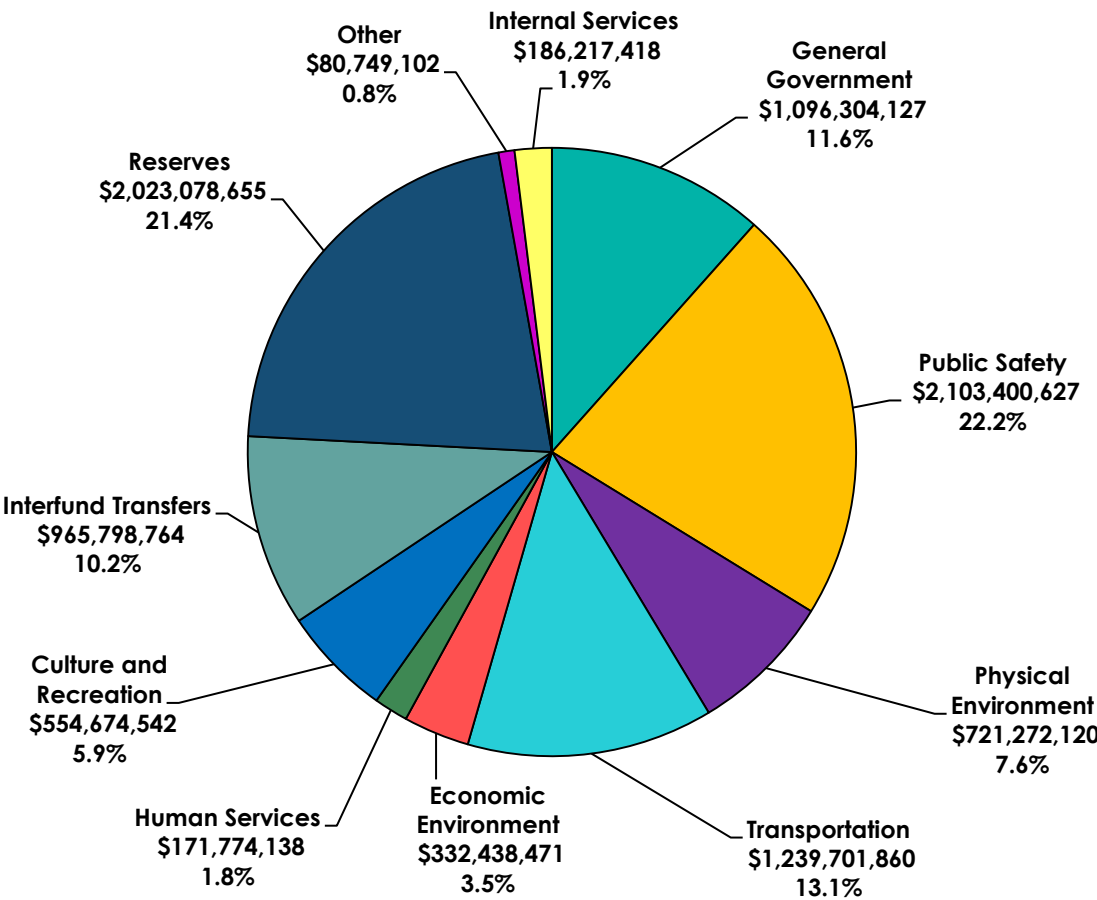
Grants and Aids includes all grants, subsidies, and contributions to other governmental agencies and private organizations, excluding transfers to agencies within the same governmental entity.

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 \$9,475,409,824



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 \$1,090,846,063 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.

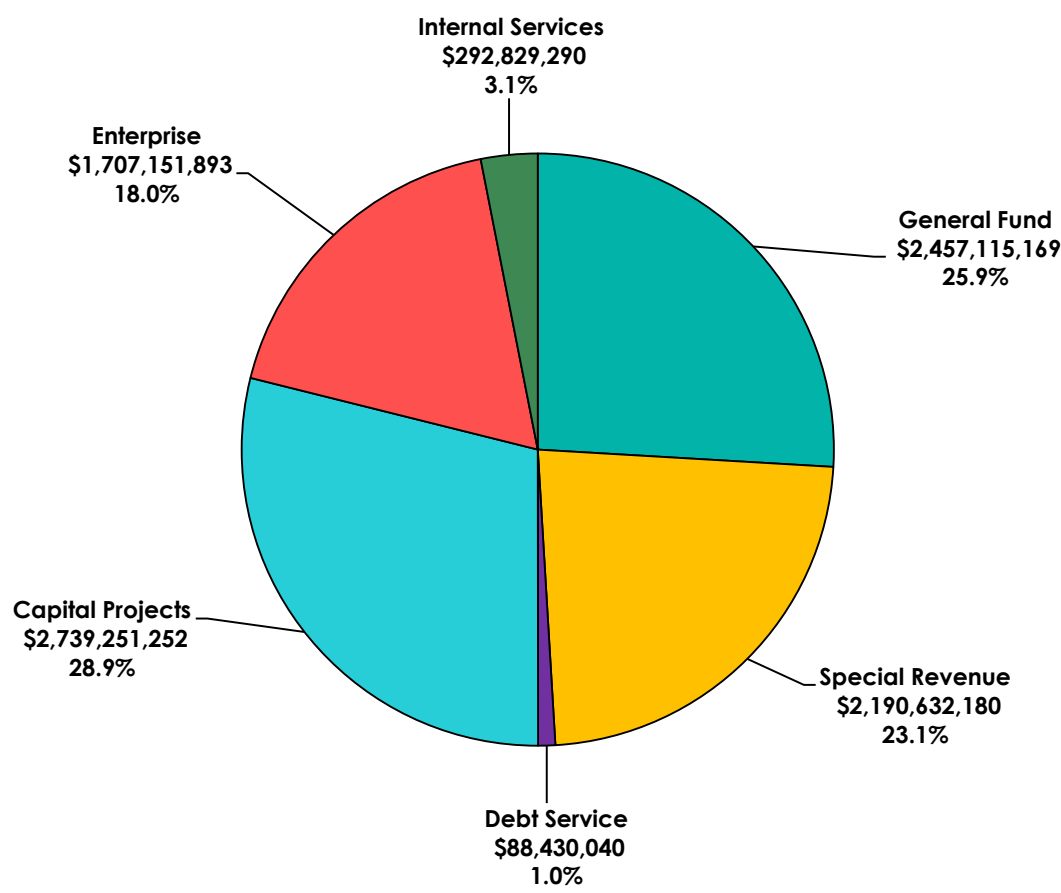
Culture and Recreation includes expenditures to provide County residents opportunities and facilities for cultural, recreational, and educational programs.

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 **\$9,475,409,824**



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

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

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

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

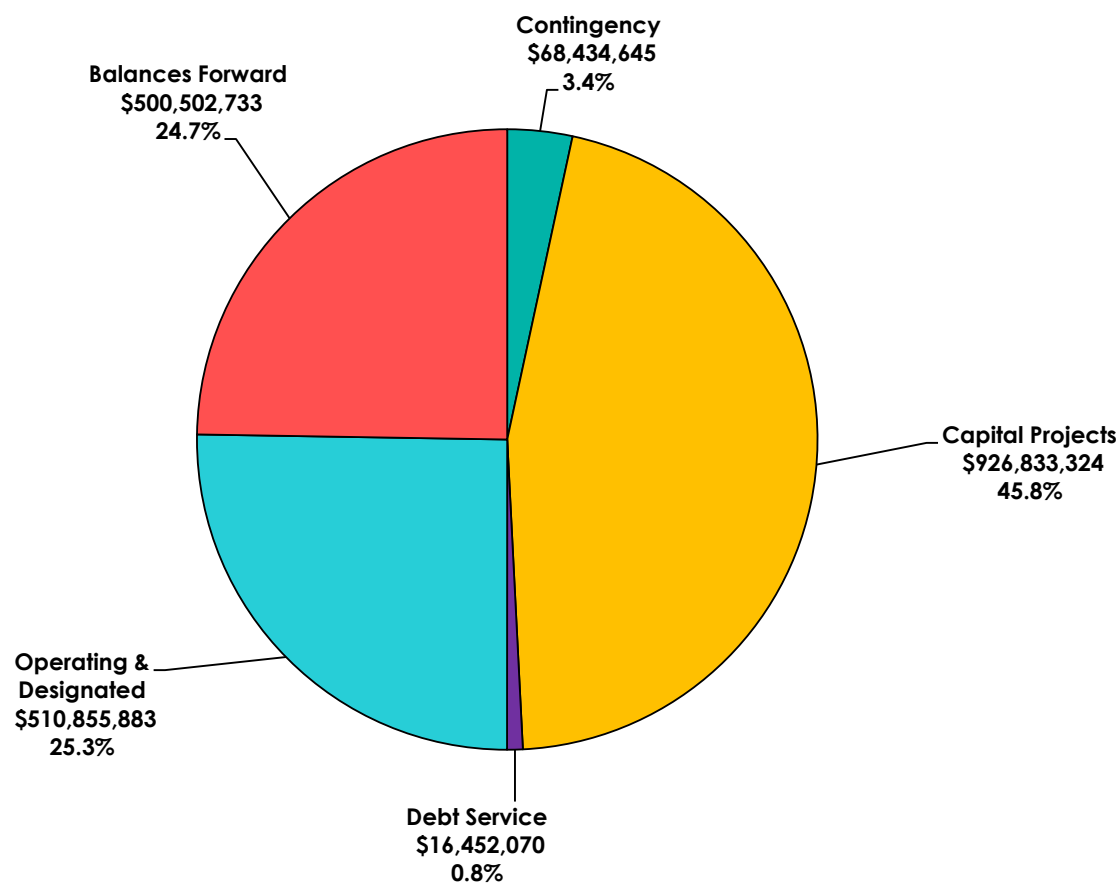
Capital Projects Funds account for the acquisition and construction of non-enterprise capital facilities.

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

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

Budgeted Reserves by Type

\$2,023,078,655



	Contingency	Capital Projects	Debt Service	Operating & Designated	Balances Forward	Total FY 2026
General Fund (0001)	\$ 20,000,000	\$ -	\$ -	\$ -	\$ 353,835,904	\$ 373,835,904
Special Revenue Funds (1000-1999)	29,471,845	-	-	404,885,376	146,666,829	581,024,050
Debt Service Funds (2000-2999)	-	-	911,099	-	-	911,099
Capital Projects Funds (3000-3999)	-	702,688,015	4,142,321	-	-	706,830,336
Enterprise Funds (4000-4999)	18,962,800	224,145,309	11,398,650	-	-	254,506,759
Internal Service Funds (5000-5999)	-	-	-	105,970,507	-	105,970,507
Total FY 2026	\$ 68,434,645	\$ 926,833,324	\$ 16,452,070	\$ 510,855,883	\$ 500,502,733	\$ 2,023,078,655

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

Capital Projects represents amounts set aside for capital improvement projects.

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

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

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



**Office of
Financial Management & Budget**

P.O. Box 1989
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(561) 355-2580
FAX: (561) 355-2109
www.pbc.gov



**Palm Beach County
Board of County
Commissioners**

Maria G. Marino, Mayor
Sara Baxter, Vice Mayor
Gregg K. Weiss
Joel G. Flores
Marci Woodward
Maria Sachs
Bobby Powell Jr.

County Administrator

Joseph Abruzzo

September 2, 2025

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, appearing to be "J. Abruzzo".

Joseph Abruzzo
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

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 21, 2025

Joseph Abruzzo, County Administrator
Palm Beach County
301 North Olive Avenue, 11th Floor
West Palm Beach, Florida 33401

Re: 2025 Notice of Proposed Property Taxes

Dear Mr. Abruzzo,

Pursuant to Florida Statute 200.069, the Notice of Proposed Property Taxes were prepared by the Property Appraiser's office and delivered on August 21st to the United States Post Office for first class mail to every taxpayer listed on the 2025 assessment roll.

Sincerely,

Dorothy Jacks, CFA, AAS
Property Appraiser

enc. TRIM sample notice

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

**WEST COUNTY
SERVICE CENTER**

2976 State Road 15
Belle Glade, FL 33430
tel 561.996.4890
fax 561.996.1661

**NORTH COUNTY
SERVICE CENTER**

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

**MID-WESTERN COMMUNITIES
SERVICE CENTER**

200 Civic Center Way, Suite 200
Royal Palm Beach, FL 33411
tel 561.784.1220
fax 561.784.1241

**SOUTH COUNTY
SERVICE CENTER**

14925 Cumberland Drive
Delray Beach, FL 33446
tel 561.276.1250
fax 561.276.1278



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County Administrator

Joseph Abruzzo

September 2, 2025

The Honorable Maria Marino, 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, appearing to be "JA", with a long horizontal line extending to the right.

Joseph Abruzzo
County Administrator

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

PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS

	FY 2025 Millage Rates	FY 2026 Rolled-Back Rate		FY 2026 Proposed Taxes		Proposed Increase or Decrease	
	Millage	Millage	Taxes	Millage	Taxes	% Inc / (Dec) From Rolled-Back Rate	
Countywide ⁽²⁾	4.5000	4.2413	\$ 1,454,574,405	4.5000	\$ 1,543,296,825	0.2587	\$ 88,722,420 6.10 %
County Library District ⁽²⁾	0.5491	0.5164	93,509,245	0.5491	99,430,532	0.0327	5,921,287 6.33 %
Fire-Rescue MSTU	3.4581	3.2554	453,046,803	3.4581	481,256,113	0.2027	28,209,310 6.23 %
Jupiter Fire-Rescue MSTU	1.6488	1.5476	28,608,427	1.7251	31,889,634	0.1775	3,281,207 11.47 %
Aggregate Millage Rate ⁽³⁾	6.2826	6.0073	\$ 2,060,232,670	6.2862		0.2789	4.64 %
Total Taxes			\$ 2,155,873,104		\$ 95,640,434		

⁽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 2025 and FY 2026 as shown below:

	FY 2025	FY 2026
Countywide	0.0396	0.0330
County Library	<u>0.0098</u>	<u>0.0000</u>
Total	<u>0.0494</u>	<u>0.0330</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 2026		
Explanation of Increases		Increase/(Decrease) Over/Under Rolled Back Revenue
Countywide		
Sheriff - Net Tax Increase	\$ 121,856,403	
Increase in Other Constitutional Officers including Judicial	8,611,227	
Increase in BCC Operations (net of revenues)	12,195,000	
Increase in Non-Departmental Operations	4,104,255	
Decrease in Reserves	(52,211,754)	
Decrease in Major Revenues and Gas Tax	24,099,000	
Increase in Capital Projects	-	
Decrease in Debt Service	(6,028,166)	
Increase in Other Funding Sources	(28,824,735)	
Decrease in Beginning Balance Brought Forward	28,529,319	
Additional Taxes from New Construction at rolled-back rate, CRA roll-back adjustment, and Tax Loss from revaluations by the Value Adjustment Board	<u>(23,608,129)</u>	\$ 88,722,420
County Library		
Increase in Library operations (net of revenues)	\$ 3,178,884	
Increase in Reserves	2,164,911	
Increase for transfer to Library Improvement/Expansion Fund	50,000	
Decrease in Beginning Balance Brought Forward	1,896,119	
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>(1,368,627)</u>	\$ 5,921,287
Fire-Rescue MSTU		
Increase in Fire Rescue Operation (net of revenues)	\$ 45,842,469	
Increase in Reserves	18,778,350	
Decrease for transfer to Capital Projects Fund	(5,670,691)	
Increase in Beginning Balance Brought Forward	(23,940,495)	
Additional Taxes from New Construction at rolled-back rate, CRA roll-back adjustment, and Tax Loss from revaluations by the Value Adjustment Board	<u>(6,800,323)</u>	\$ 28,209,310
Jupiter Fire MSTU		
Increase in Fire Rescue Operation (net of revenues)	\$ 3,408,791	
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>(127,584)</u>	\$ 3,281,207

FY 2026 Budget Briefing and Highlights

(Includes proposed amendments and transfers to tentative budget)

- The Countywide budget is balanced with a millage rate of 4.5000 mills, which is the same as the FY 2025. This requires a supermajority vote of the BCC.
- Other than the amendments included in this package, there are no other proposed changes.
- Total Gross Budget is \$9.6 billion, of which \$2.5 billion is the General Fund.
- The budget includes:
 - ✓ 6% ATB pay adjustment and a net increase of 177 new BCC positions (18 Ad Valorem funded and 159 non-Ad Valorem funded)
 - ✓ Ad Valorem New Capital funding of \$124.0 million, which is flat with FY 2025 and primarily for R&R projects
 - ✓ Net Increase of \$5.2 million (25.64%) for Tax Collector primarily related to the construction of the South County Service Center
 - ✓ Net Increase of \$5.2 million (19.89%) for Supervisor of Elections
 - ✓ Net Increase of \$123.2 million (14.41%) for the Sheriff (\$8.5 million is FY 2025 carryforward)
 - ✓ Net Increase of \$1 million (5%) for the Clerk of the Circuit Court and Comptroller
 - ✓ Net Increase of \$408k (1.65%) for the Property Appraiser

**Board of County Commissioners
Palm Beach County, Florida
Summary of Amendments and Transfers to FY 2026 Tentative Budget**

General Fund - \$13,377,698 Page 9

This amendment is necessary for: (1) Sheriff carryforward for computer equipment and software, fleet vehicles including equipment, operational and training equipment, and weapons and accessories that will not be received in FY 2025; (2) Supervisor of Elections increase to FY 2025 estimate and FY 2026 Budget related to the Special Election for District 90 (Primary Election September 30, 2025/General Election December 9, 2025); (3) Facilities Development & Operations carryforward for cargo trucks that will not be received in FY 2025; (4) Parks and Recreation to establish budget to charge a permit fee to private sports instructors at sports courts per BCC instruction on 7/8/2025; (5) Parks and Recreation carryforward for vehicles and heavy equipment that will not be received in FY 2025; (6) Legislative Affairs additional allocation for Lobbying costs; (7) Public Safety to establish budget for two Animal Care Veterinary Assistants per BCC instruction on 07/08/2025; (8) Public Safety carryforward for renovations to the Emergency Operations Center and carpet replacement at Justice Services Main Courthouse Office that will not be completed in FY 2025; (9) Public Safety revenue reduction due to a legislative change that no longer allows for the licensing of homecare givers and adult entertainers; (10) Medical Examiner carryforward for Gurneys that will not be received in FY 2025; (11) Realign County's contribution for Florida Department of Juvenile Justice (DJJ) detention costs; (12) Update Estimate and FY 2026 Budget for Tax Collector based on Budget Request received on July 28, 2025; (13) Property Appraiser postage increase to align FY 2025 estimate and FY 2026 budget with expected actuals; (14) Tuition Reimbursement Program increase to align FY 2025 estimate and FY 2026 budget with expected actuals; (15) Engineering carryforward for vehicles and heavy equipment that will not be received in FY 2025; (16) Palm Tran carryforward for a Fixed Route Bus replacement that will not be received in FY 2025; (17) Housing and Economic Development transfers to correctly align De-Mucking funding in the Housing Initiative Fund; (18) Court Information Technology carryforward for computer equipment that will not be received in FY 2025.

Housing Initiative Fund - \$4,500,000 Page 10

This amendment is necessary to correctly align De-Mucking funding in the Housing Initiative Fund.

County Transport Trust - \$1,323,819 Page 11

This amendment is necessary to carryforward funding for vehicles and heavy equipment that will not be received in FY 2025.

Court Information Technology Fund - \$485,000 Page 12

This amendment is necessary to carryforward funding for computer equipment that will not be received in FY 2025.

Palm Tran Operations - \$403,175 Page 13

This amendment is necessary to carryforward funding for a Fixed Route Bus replacement match required by the Federal Transit Administration for disposed assets that will not be received in FY 2025.

Regulations of Towing Business - \$0 Page 14

This **transfer** is necessary to reallocate funding for staff costs due to a legislative change that no longer allows for the licensing of homecare givers and adult entertainers.

Vehicle for Hire Ordinance - \$0 Page 15

This **transfer** is necessary to reallocate funding for staff costs due to a legislative change that no longer allows for the licensing of homecare givers and adult entertainers.

Moving Ordinance - \$0 Page 16

This **transfer** is necessary to reallocate funding for staff costs due to a legislative change that no longer allows for the licensing of homecare givers and adult entertainers.

Highridge Activity Fund - \$64,882 Page 17

This amendment is necessary to reallocate funding from the Highridge Family Center-Bequest-Lena Frantz Fund to the Highridge Activity Fund.

Economic Development - \$(1,500,000) Page 18

This amendment is necessary to correctly align De-Mucking funding in the Housing Initiative Fund.

TBD Capital Bond Fund - \$90,862,715 Page 19

This amendment is necessary to establish a capital fund for the issuance of a new bond.

Local Government One-Cent Infrastructure Surtax - Fund 3950 - \$0 Page 20

This **transfer** is necessary to provide funding for the North County Pool Facility Repairs and Renovation project final Guaranteed Maximum Price (GMP).

Airports Operations - \$10,000,000 Page 21

This amendment is necessary to align budget for the Concourse B Expansion - Phase 2B Federal Aviation Administration grant agreement approved by the BCC on 6/3/2025.

Airports Improvement and Development Fund - \$(10,000,000) Page 22

This amendment is necessary to align budget for the Concourse B Expansion - Phase 2B Federal Aviation Administration grant agreement approved by the BCC on 6/3/2025.

Fleet Management - \$21,700,298 Page 23

This amendment is necessary to carryforward funding for vehicles/equipment that will not be received in FY 2025.

Countywide Funds – \$131,217,587

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2026 Tentative Budget**

<u>General Fund - Fund 0001</u>	
	Increase/ (Decrease)
Revenues:	
Balance Brought Forward	\$ 13,657,150
(4) Parks and Recreation - Permit Fee at Sports Courts	70,840
(9) Public Safety - Legislative Change Revenue Reduction	(365,000)
Statutory Reserves	14,708
Total Revenues	<u>\$ 13,377,698</u>
Appropriations:	
(1) Sheriff - Carryforward	\$ 8,549,617
(2) Supervisor of Elections - Increase due to Special Elections	714,366
(3) Facilities Development & Operations - Carryforward	182,328
(5) Parks and Recreation - Carryforward	497,641
(6) Legislative Affairs - additional Lobbying Costs	500,000
(7) Public Safety - Animal Care and Control Veterinary Assistants (2)	103,555
(8) Public Safety - Carryforward	63,500
(9) Public Safety - Legislative Change Revenue Reduction	(365,000)
(10) Medical Examiner - Carryforward	60,035
(11) Other County Funded Programs - DJJ Pre-Disposition Costs	147,510
(12) Adjust Tax Collector Budget per Budget Request Received	2,195,580
(13) Adjust Property Appraiser Budget - Postage Increase	50,000
(14) Tuition Reimbursement Program - Operating Expense	25,000
(15) Engineering - Carryforward	1,323,819
(16) Palm Tran - Carryforward	403,175
(17) Housing and Economic Development - align De-Mucking	-
(18) Court Information Technology - Carryforward	485,000
Decrease in Reserve - Balances Forward	(1,558,428)
Total Appropriations	<u>\$ 13,377,698</u>
<p>This amendment is necessary for: (1) Sheriff carryforward for computer equipment and software, fleet vehicles including equipment, operational and training equipment, and weapons and accessories that will not be received in FY 2025; (2) Supervisor of Elections increase to FY 2025 estimate and FY 2026 Budget related to the Special Election for District 90 (Primary Election September 30, 2025/General Election December 9, 2025); (3) Facilities Development & Operations carryforward for cargo trucks that will not be received in FY 2025; (4) Parks and Recreation to establish budget to charge a permit fee to private sports instructors at sports courts per BCC instruction on 7/8/2025; (5) Parks and Recreation carryforward for vehicles and heavy equipment that will not be received in FY 2025; (6) Legislative Affairs additional allocation for Lobbying costs; (7) Public Safety to establish budget for two Animal Care Veterinary Assistants per BCC instruction on 07/08/2025; (8) Public Safety carryforward for renovations to the Emergency Operations Center and carpet replacement at Justice Services Main Courthouse Office that will not be completed in FY 2025; (9) Public Safety revenue reduction due to a legislative change that no longer allows for the licensing of homecare givers and adult entertainers; (10) Medical Examiner carryforward for Gurneys that will not be received in FY 2025; (11) Realign County's contribution for Florida Department of Juvenile Justice (DJJ) detention costs; (12) Update Estimate and FY 2026 Budget for Tax Collector based on Budget Request received on July 28, 2025; (13) Property Appraiser postage increase to align FY 2025 estimate and FY 2026 budget with expected actuals; (14) Tuition Reimbursement Program increase to align FY 2025 estimate and FY 2026 budget with expected actuals; (15) Engineering carryforward for vehicles and heavy equipment that will not be received in FY 2025; (16) Palm Tran carryforward for a Fixed Route Bus replacement that will not be received in FY 2025; (17) Housing and Economic Development transfers to correctly align De-Mucking funding in the Housing Initiative Fund; (18) Court Information Technology carryforward for computer equipment that will not be received in FY 2025.</p>	

<u>Housing Initiative Fund - Fund 1116</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Tr Fr General Fund Fd 0001	\$ 1,500,000
Balance Brought Forward	3,000,000
Total Revenues	<u>\$ 4,500,000</u>
 Appropriations:	
Contributions-Non-Govts Agnces	\$ 4,500,000
Total Appropriations	<u>\$ 4,500,000</u>
<p>This amendment is necessary to correctly align De-Mucking funding in the Housing Initiative Fund.</p>	

<u>County Transport Trust - Fund 1201</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Tr Fr General Fund Fd 0001	\$ 1,323,819
Total Revenues	<u>\$ 1,323,819</u>
 Appropriations:	
Machinery & Equipment	\$ 1,323,819
Total Appropriations	<u>\$ 1,323,819</u>
<p>This amendment is necessary to carryforward funding for vehicles and heavy equipment that will not be received in FY 2025.</p>	

<u>Court Information Technology Fund - Fund 1327</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Tr Fr General Fund Fd 0001	\$ 485,000
Total Revenues	\$ 485,000
Appropriations:	
Data Procssng Sftwre/Accessres	\$ 485,000
Total Appropriations	\$ 485,000

This amendment is necessary to carryforward funding for computer equipment that will not be received in FY 2025.

<u>Palm Tran Operations - Fund 1340</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Tr Fr General Fund Fd 0001	\$ 403,175
Total Revenues	<u>\$ 403,175</u>
 Appropriations:	
Machinery & Equipment	\$ 403,175
Total Appropriations	<u>\$ 403,175</u>

This amendment is necessary to carryforward funding for a Fixed Route Bus replacement match required by the Federal Transit Administration for disposed assets that will not be received in FY 2025.

Board of County Commissioners

Palm Beach County, Florida

Transfer to FY 2026 Tentative Budget

<u>Regulation of Towing Business - Fund 1429</u>	
	<u>Increase/ (Decrease)</u>
Revenues:	
Total Revenues	<u>\$ -</u>
Appropriations:	
Personal Services-Indirect	\$ 179,588
Res For Towing Business Regtn	(179,588)
Total Appropriations	<u>\$ -</u>
<p>This transfer is necessary to reallocate funding for staff costs due to a legislative change that no longer allows for the licensing of homecare givers and adult entertainers.</p>	

Board of County Commissioners
Palm Beach County, Florida
Transfer to FY 2026 Tentative Budget

<u>Vehicle for Hire Ordinance - Fund 1430</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Total Revenues	<u>\$ -</u>
Appropriations:	
Personal Services-Indirect	\$ 48,778
Res For Vehicle For Hire Ord	(48,778)
Total Appropriations	<u>\$ -</u>
This transfer is necessary to reallocate funding for staff costs due to a legislative change that no longer allows for the licensing of homecare givers and adult entertainers.	

Board of County Commissioners
Palm Beach County, Florida
Transfer to FY 2026 Tentative Budget

<u>Moving Ordinance - Fund 1432</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Total Revenues	<u>\$ -</u>
Appropriations:	
Personal Services-Indirect	\$ 114,473
Res For Moving Ordinance	(114,473)
Total Appropriations	<u>\$ -</u>

This transfer is necessary to reallocate funding for staff costs due to a legislative change that no longer allows for the licensing of homecare givers and adult entertainers.

Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2026 Tentative Budget

<u>Highridge Activity Fund - Fund 1440</u>		<u>Increase/ (Decrease)</u>
Revenues:		
Balance Brought Forward	\$	64,882
Total Revenues	\$	<u>64,882</u>
Appropriations:		
Operating Reserves	\$	64,882
Total Appropriations	\$	<u>64,882</u>
This amendment is necessary to reallocate funding from the Highridge Family Center-Bequest-Lena Frantz Fund to the Highridge Activity Fund.		

<u>Economic Development - Fund 1539</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Tr Fr General Fund Fd 0001	\$ (1,500,000)
Total Revenues	<u>\$ (1,500,000)</u>
 Appropriations:	
Contributions-Non-Govts Agnces	\$ (1,500,000)
Total Appropriations	<u>\$ (1,500,000)</u>
<p>This amendment is necessary to correctly align De-Mucking funding in the Housing Initiative Fund.</p>	

Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2026 Tentative Budget

<u>TBD Capital Bond Fund - Fund 3086</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Bond Proceeds	\$ 86,240,000
Bond Premium/Discount Revenue	4,622,715
Total Revenues	<u>\$ 90,862,715</u>
 Appropriations:	
Animal Care & Control - Belvedere Expansion	\$ 60,000,000
South County Administrative Complex Redevelopment	8,000,000
810 Datura Building Replacement	22,000,000
Issue Costs	862,715
Total Appropriations	<u>\$ 90,862,715</u>
<p>This amendment is necessary to establish a capital fund for the issuance of a new bond.</p>	

Board of County Commissioners
Palm Beach County, Florida
Transfer to FY 2026 Tentative Budget

<u>Local Government One-Cent Infrastructure Surtax - Fund 3950</u>		<u>Increase/ (Decrease)</u>
Revenues:		
Total Revenues		<u>\$ -</u>
Appropriations:		
Detention Facilities R/R and Improvements		\$ (4,000,000)
North County Pool Facility Repairs and Renovation		4,000,000
Total Appropriations		<u>\$ -</u>
This transfer is necessary to provide funding for the North County Pool Facility Repairs and Renovation project final Guaranteed Maximum Price (GMP).		

<u>Airport Operations - Fund 4100</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Balance Brought Forward	\$ 10,000,000
Total Revenues	<u>\$ 10,000,000</u>
Appropriations:	
Contingency Reserves	\$ 10,000,000
Total Appropriations	<u>\$ 10,000,000</u>

This amendment is necessary to align budget for the Concourse B Expansion - Phase 2B Federal Aviation Administration grant agreement approved by the BCC on 6/3/2025.

<u>Airport Improvement and Development Fund - Fund 4111</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Balance Brought Forward	\$ (10,000,000)
Total Revenues	<u>\$ (10,000,000)</u>
 Appropriations:	
Res-Improvement Progrm	\$ (10,000,000)
Total Appropriations	<u>\$ (10,000,000)</u>
<p>This amendment is necessary to align budget for the Concourse B Expansion - Phase 2B Federal Aviation Administration grant agreement approved by the BCC on 6/3/2025.</p>	

<u>Fleet Management - Fund 5000</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Balance Brought Forward	\$ 21,700,298
Total Revenues	<u>\$ 21,700,298</u>
 Appropriations:	
Machinery & Equipment	\$ 21,700,298
Total Appropriations	<u>\$ 21,700,298</u>
<p>This amendment is necessary to carryforward funding for vehicles/equipment that will not be received in FY 2025.</p>	

POSITION SUMMARY BY DEPARTMENT

	Adopted	FY 2025 Mid Year Adj			Final	Proposed FY 2026			
Department	FY 2025	Additions	Deletions	Transfers	FY 2025	Additions	Deletions	Transfers	FY 2026
<u>Board of County Commissioners</u>									
Community Services	204	3	0	0	207	0	0	0	207
County Administration	13	0	0	0	13	0	0	0	13
County Attorney	47	0	0	0	47	1	0	0	48
County Commission	28	0	0	0	28	0	0	0	28
County Cooperative Extension Service	31	0	0	0	31	0	0	0	31
Criminal Justice Commission	11	0	0	0	11	0	0	0	11
Engineering & Public Works	475	0	0	0	475	0	0	0	475
Environmental Resources Management	129	0	0	0	129	0	0	0	129
Facilities Development & Operations	351	0	0	0	351	3	0	0	354
Housing & Economic Development	65	0	0	0	65	1	0	0	66
Human Resources	37	0	0	0	37	0	0	0	37
Information Systems Services	213	0	0	0	213	0	0	0	213
Internal Auditor	10	0	0	0	10	0	0	0	10
Legislative Affairs	4	0	0	0	4	0	0	0	4
Medical Examiner	30	0	0	0	30	0	0	0	30
Office of Community Revitalization	7	0	0	0	7	0	0	0	7
Office of Equal Business Opportunity	12	0	0	0	12	0	0	0	12
Office of Equal Opportunity	13	0	0	0	13	0	0	0	13
Office of Financial Mgmt & Budget	36	0	0	0	36	0	0	0	36
Office of Resilience	4	0	0	0	4	0	0	0	4
Palm Tran	653	0	0	0	653	2	0	0	655
Parks & Recreation	626	0	0	0	626	9	0	0	635
Public Affairs	49	0	0	0	49	0	0	0	49
Public Safety	275	0	(2)	0	273	3	0	0	276
Purchasing	51	0	0	0	51	0	0	0	51
PZ&B - Planning & Zoning	158	0	0	0	158	0	0	0	158
Risk Management	30	0	0	0	30	0	0	0	30
Youth Services	91	0	0	0	91	0	0	0	91
Total BCC General Ad Valorem Funded	3,653	3	(2)	0	3,654	19	0	0	3,673
<u>Other Departments and Agencies</u>									
Airports	177	0	0	0	177	6	0	0	183
15th Judicial Circuit	42	0	0	0	42	2	0	0	44
PZ&B - Building Division	229	0	0	0	229	0	0	0	229
County Library	469	0	0	0	469	3	0	0	472
Fire-Rescue	1,882	0	0	0	1,882	145	0	0	2,027
Fleet Management	64	0	0	0	64	0	0	0	64
Tourist Development	5	0	0	0	5	0	0	0	5
Water Utilities	643	0	0	0	643	2	0	0	645
Commission on Ethics	6	0	0	0	6	0	0	0	6
Office of Inspector General	30	0	0	0	30	0	0	0	30
Total Other Departments and Agencies	3,547	0	0	0	3,547	158	0	0	3,705
Total BCC	7,200	3	(2)	0	7,201	177	0	0	7,378
<u>Constitutional Officers</u>									
Clerk & Comptroller	154	0	0	0	154	0	0	0	154
Property Appraiser	230	0	0	0	230	0	(2)	0	228
Sheriff	4,505	19	0	0	4,524	39	0	0	4,563
Supervisor of Elections	84	0	0	0	84	2	0	0	86
Tax Collector	358	0	0	0	358	0	0	0	358
Total Constitutional Officers	5,331	19	0	0	5,350	41	(2)	0	5,389
Grand Total	12,531	22	(2)	0	12,551	218	(2)	0	12,767

BUDGET COMPARISON BY FUND - FY 2025 AND 2026

Board of County Commissioners

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

Tax Year 2025 Tentative Non-Exempt Valuation Countywide \$342,954,849,990

2026 Tentative										
Fund	Fund Name	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
0001	General Fund	4.5000	1,431,050,351	942,512,463	2,373,562,814	4.5000	1,543,296,825	913,818,344	2,457,115,169	2,470,492,867
	Operating Ad Valorem Tax Funds - Countywide	4.5000	1,431,050,351	942,512,463	2,373,562,814	4.5000	1,543,296,825	913,818,344	2,457,115,169	2,470,492,867
2085	94.94M Tax GO Bond 24, Work/Afford/House	0.0227	7,223,794	(352,783)	6,871,011	0.0229	7,858,687	(319,633)	7,539,054	
2525	28.7M GO 10 DS, Ref Part 25M Parks GO 03 & 05	0.0059	1,877,550	24,450	1,902,000	0.0000	0	0	0	
2532	28.0M GO 14 DS, Ref Part 50M Waterfront GO 06	0.0110	3,500,517	(51,267)	3,449,250	0.0101	3,466,059	(14,309)	3,451,750	
	Voted Debt Service Ad Valorem Tax - Countywide	0.0396	12,601,861	(379,600)	12,222,261	0.0330	11,324,746	(333,942)	10,990,804	10,990,804
	Total Ad Valorem Tax Funds - Countywide	4.5396	1,443,652,212	942,132,863	2,385,785,075	4.5330	1,554,621,571	913,484,402	2,468,105,973	2,481,483,671
1001	HUD- Housing and Urban Development		0	607,150	607,150		0	1,028,862	1,028,862	
1003	Community Action Program		0	1,871,009	1,871,009		0	1,960,154	1,960,154	
1006	DOSS - Administration		0	14,889,030	14,889,030		0	16,156,311	16,156,311	
1009	Low Income Home Energy Assistance Program Fund		0	4,732,809	4,732,809		0	4,845,213	4,845,213	
1010	Ryan White Care Program		0	10,684,395	10,684,395		0	10,844,395	10,844,395	
1100	Affordable Housing Trust Fund (SHIP)		0	50,741,091	50,741,091		0	29,867,998	29,867,998	
1101	Housing & Community Devlpmt		0	11,942,833	11,942,833		0	12,699,569	12,699,569	
1103	Home Investmnt Partnership Act		0	18,027,264	18,027,264		0	19,218,126	19,218,126	
1109	Neighborhood Stabilization Program		0	4,778,500	4,778,500		0	6,150,971	6,150,971	
1112	Neighborhood Stabilization Program 2		0	6,939,351	6,939,351		0	7,995,256	7,995,256	
1113	Neighborhood Stabilization Program 3		0	2,857,663	2,857,663		0	3,470,004	3,470,004	
1114	Workforce Housing Trust Fund		0	10,397,896	10,397,896		0	18,702,065	18,702,065	
1116	Housing Initiative Fund		0	52,150,586	52,150,586		0	46,526,217	46,526,217	51,026,217
1117	Housing Bond Program		0	94,696,158	94,696,158		0	102,740,011	102,740,011	
1118	Community Project Fund		0	0	0		0	2,250,000	2,250,000	
1119	FHL Bank Atlanta-Heir		0	0	0		0	500,000	500,000	
1151	Law Enforcement Trust Fund		0	4,647,450	4,647,450		0	3,009,636	3,009,636	
1152	Sheriff's Grants		0	11,660,539	11,660,539		0	11,487,684	11,487,684	
1153	LETIF - Federal Justice		0	2,743,432	2,743,432		0	615,400	615,400	
1154	LETIF - Federal Treasury		0	1,763,494	1,763,494		0	597,049	597,049	
1200	Beautification Maintenance		0	2,131,286	2,131,286		0	2,187,889	2,187,889	
1201	County Transport Trust		0	65,011,589	65,011,589		0	66,404,794	66,404,794	67,728,613
1203	Red Light Camera Fund		0	28,168	28,168		0	30,705	30,705	
1220	Natural Areas Stwrdsbp Endwmnt		0	5,481,822	5,481,822		0	5,515,625	5,515,625	

BUDGET COMPARISON BY FUND - FY 2025 AND 2026

Board of County Commissioners

Tax Year 2024 Tentative Non-Exempt Valuation Countywide \$318,011,189.076

Tax Year 2025 Tentative Non-Exempt Valuation Countywide \$342,954,849,990

		2025 Adopted				2026 Tentative				
Fund	Fund Name	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1222	Ag Reserve Land Management		0	4,128,800	4,128,800		0	5,460,909	5,460,909	
1223	Environmental Enhance-Freshwtr		0	617,393	617,393		0	678,105	678,105	
1224	Environmental Enhance-Saltwtr		0	1,290,939	1,290,939		0	1,546,571	1,546,571	
1225	Environmental Enhance-Nonspec		0	4,632,050	4,632,050		0	5,206,985	5,206,985	
1226	Natural Areas Fund		0	20,398,926	20,398,926		0	14,169,304	14,169,304	
1227	Pollution Recovery Trust Fund		0	415,235	415,235		0	394,584	394,584	
1229	FDEP Lake Worth Lagoon Ecosyst		0	848,701	848,701		0	4,827,021	4,827,021	
1232	Manatee Protection		0	3,296,748	3,296,748		0	4,886,515	4,886,515	
1261	Bond Waiver Program R89-1178		0	846,208	846,208		0	915,773	915,773	
1263	School Impact Fees Zone 1		0	28,096,430	28,096,430		0	29,541,296	29,541,296	
1321	Law Library		0	600,258	600,258		0	675,532	675,532	
1323	Criminal Justice Trust Fund		0	826,701	826,701		0	685,219	685,219	
1324	Local Requirements & Innovatioons Fund (F.S.29.004& 0082a2)		0	250,000	250,000		0	240,000	240,000	
1325	Legal Aid Programs Fund (F.S.29.008)		0	250,000	250,000		0	240,000	240,000	
1326	JAC Juvenile Programs Fund		0	250,000	250,000		0	240,000	240,000	
1327	Court Information Technology Fund (F.S. 28.2412e1)		0	7,232,836	7,232,836		0	7,548,041	7,548,041	8,033,041
1340	Palm Tran Operations		0	197,051,715	197,051,715		0	180,534,445	180,534,445	180,937,620
1341	Palm Tran Grants		0	106,857,176	106,857,176		0	128,154,062	128,154,062	
1343	Palm Tran Vehicle Replacements		0	3,600,000	3,600,000		0	3,600,000	3,600,000	
1384	Golf Course Operations		0	29,260,846	29,260,846		0	32,929,418	32,929,418	
1401	OCR Special Projects and Initiatives		0	1,864,295	1,864,295		0	1,944,228	1,944,228	
1402	Nuisance Abatement		0	7,176,260	7,176,260		0	7,083,490	7,083,490	
1420	ACC Mobile Spay/Neuter Prgm		0	1,266,917	1,266,917		0	1,483,274	1,483,274	
1423	Victims Of Crime Emergency Support Fund		0	695,804	695,804		0	648,860	648,860	
1425	EMS Award-Grant Program		0	86,132	86,132		0	9,552	9,552	
1426	Public Safety Grants		0	1,526,723	1,526,723		0	2,125,679	2,125,679	
1427	Emergency Management		0	141,361	141,361		0	122,270	122,270	
1428	Em Preparedness & Assistance		0	480,886	480,886		0	434,878	434,878	
1429	Regulation Of Towing Business		0	920,993	920,993		0	1,073,419	1,073,419	
1430	Vehicle For Hire Ordinance		0	964,475	964,475		0	1,116,938	1,116,938	
1432	Moving Ordinance		0	241,316	241,316		0	296,818	296,818	
1434	Emergency Communications Number "E-911" FS365.172		0	20,440,313	20,440,313		0	21,238,803	21,238,803	
1436	Justice Service Grant Fund		0	1,638,112	1,638,112		0	1,660,887	1,660,887	
1438	Urban Areas Security Initiative Grant		0	156,217	156,217		0	293,108	293,108	
1439	Radiological Emergency Preparedness-FPL		0	344,658	344,658		0	198,792	198,792	
1440	Highridge Activity Fund		0	50,140	50,140		0	55,932	55,932	120,814

BUDGET COMPARISON BY FUND - FY 2025 AND 2026

Board of County Commissioners

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

Tax Year 2025 Tentative Non-Exempt Valuation Countywide \$342,954,849,990

		2025 Adopted				2026 Tentative				
Fund	Fund Name	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1450	TDC-Convention Center Oper		0	13,946,954	13,946,954		0	16,747,086	16,747,086	
1451	TDC-Film Commission		0	4,491,987	4,491,987		0	5,275,142	5,275,142	
1452	TDC-Special Projects		0	6,346,968	6,346,968		0	7,841,134	7,841,134	
1453	TDC-4th Cent Local Option Tax		0	36,194,023	36,194,023		0	43,551,812	43,551,812	
1454	TDC-Tourism		0	36,222,577	36,222,577		0	37,917,596	37,917,596	
1455	TDC-Cultural Arts		0	18,517,372	18,517,372		0	19,937,557	19,937,557	
1456	TDC-Beaches		0	10,541,133	10,541,133		0	11,470,895	11,470,895	
1457	TDC-Sports Commission		0	8,979,032	8,979,032		0	9,319,268	9,319,268	
1458	TDC-1st Cent Tourist Local Option Tax		0	41,222,960	41,222,960		0	49,419,562	49,419,562	
1470	Drug Abuse Trust Fund		0	292,074	292,074		0	283,132	283,132	
1480	Driver Ed Trust FS318.121		0	2,523,663	2,523,663		0	2,415,946	2,415,946	
1482	Cooperative Extension Rev fund		0	500,021	500,021		0	482,430	482,430	
1483	PBC Office of Inspector General (IG)		0	4,406,921	4,406,921		0	4,801,751	4,801,751	
1490	Opioid Settlement Fund		0	5,830,736	5,830,736		0	7,700,480	7,700,480	
1491	Opioid Settlement Fund - Regional		0	31,153,509	31,153,509		0	39,942,903	39,942,903	
1500	Crime Prevention Fund		0	1,049,527	1,049,527		0	1,096,648	1,096,648	
1501	Domestic Violence Fund		0	639,420	639,420		0	653,419	653,419	
1507	Criminal Justice Grant Fund		0	514,878	514,878		0	481,195	481,195	
1514	MacArthur Foundation's Safety and Justice Challenge \$875k		0	253,134	253,134		0	126,636	126,636	
1515	MacArthur Foundation's Safety and Justice Challenge \$234k		0	0	0		0	174,339	174,339	
1521	Public Affairs Replacement Frequency		0	126,657	126,657		0	133,045	133,045	
1522	C-51 Reservoir Phase II Cell 12 Grant		0	9,262,268	9,262,268		0	507,860	507,860	
1523	C-51 Reservoir Phase II Cell 13 Grant		0	101,941,482	101,941,482		0	20,466,197	20,466,197	
1539	Economic Development		0	10,698,486	10,698,486		0	9,664,512	9,664,512	8,164,512
1540	HUD Loan Repayment Account		0	18,186,040	18,186,040		0	19,123,567	19,123,567	
1541	Energy Efficiency & Consvr Blk Grnt		0	457,148	457,148		0	480,688	480,688	
1543	USDA Intermediary Relending Loan Program		0	799,951	799,951		0	862,354	862,354	
1544	USEPA Revolving Loan Fund Program		0	1,200,027	1,200,027		0	1,248,088	1,248,088	
1545	Economic Development Incentives Fund		0	1,400,706	1,400,706		0	1,161,496	1,161,496	
2061	11.6M Note Payable 08 DS, ESL Jupiter		0	734,884	734,884		0	662,359	662,359	
2072	13.1M NAV 13 DS, Max Planck3		0	1,092,252	1,092,252		0	1,087,233	1,087,233	
2076	68.M NAV 15 DS, Pub Imp Rev Bd, Conv Ctr Gar & Airport Ctr		0	4,380,181	4,380,181		0	4,382,581	4,382,581	
2077	18.8M NAV Public Imp Tax Rev Bond 15B DS, MAX Planck		0	2,145,859	2,145,859		0	2,143,870	2,143,870	
2078	65.360M NAV Pub Imp Tax Rev Bond 15C DS, Prof Sports Fac Pr		0	6,145,208	6,145,208		0	4,636,390	4,636,390	
2080	51.05M NAV Pub Imp Rev Bond, 21A DS, SOE		0	3,791,175	3,791,175		0	3,792,050	3,792,050	
2081	34.55M NAV Pub Imp Rev Bond 23A DS, Prof Sports Fac Proj		0	2,150,000	2,150,000		0	2,150,000	2,150,000	

BUDGET COMPARISON BY FUND - FY 2025 AND 2026

Board of County Commissioners

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

Tax Year 2025 Tentative Non-Exempt Valuation Countywide \$342,954,849,990

Fund		Fund Name	2025 Adopted				2026 Tentative				
Fund			Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
2082		88.145M NAV Tax Pub Imp Rev Bond 23B DS RDJS Pro Fr Fac Proj		0	6,956,996	6,956,996		0	6,952,926	6,952,926	
2083		47.315M NAV Pub Imp Rev Bonds, 23C, DS, Var Fac Proj		0	3,779,500	3,779,500		0	3,779,750	3,779,750	
2084		34.55M NAV Pub Imp Rev Bonds, 23A, DSR, RDJS Pro Sp Fr Fac		0	891,213	891,213		0	911,099	911,099	
2086		TBD NAV Bond 25		0	0	0		0	7,513,750	7,513,750	
2523		11.5M NAV Tax 10 DS, Ref 11M Conv Hotel BAN 07		0	1,095,500	1,095,500		0	0	0	
2528		16.1M NAV 12 DS, Ref 16M 4 Pts BAN 09		0	1,220,721	1,220,721		0	1,206,082	1,206,082	
2533		72.4M NAV 14A DS, Ref 14M 06/2M 07A/5M 07B/98M 07C		0	8,933,025	8,933,025		0	8,930,400	8,930,400	
2534		63.64M Public Improvement Revenue Refunding Bonds, Srs. 2015		0	6,788,600	6,788,600		0	6,782,100	6,782,100	
2535		121.035M NAV 16 DS, Ref 141.45M 08 Jail Expand/Pub Bldg		0	9,713,250	9,713,250		0	9,713,000	9,713,000	
2536		22.5M NAV 18 DS, Ref NAV 11 Ocean Ave Bridge & Max Plank2		0	2,091,799	2,091,799		0	2,082,091	2,082,091	
2537		41.83M Tax NAV 2019A DS, Red 11 Conv Cntr Project		0	4,960,650	4,960,650		0	4,957,700	4,957,700	
2538		25.18M Tax NAV 2019B DS, Ref 13 Tax NAV Conv Cntr Hotel Proj		0	1,774,378	1,774,378		0	1,777,353	1,777,353	
2539		44.705M Tax NAV 21B DS, Ref 12 Tax NAV 3 Issues		0	12,342,275	12,342,275		0	0	0	
2540		69.235M Tax NAV 21C DS, Ref 15D Prof Sports Fac Proj		0	2,487,683	2,487,683		0	3,978,502	3,978,502	
3019		25.0M GO 03, Recreational & Cultural Facilities		0	658,088	658,088		0	249,225	249,225	
3020		25.0M GO 05, Recreational & Cultural Facilities		0	53,696	53,696		0	55,151	55,151	
3038		50.0M GO 06, Waterfront Access		0	2,110,864	2,110,864		0	1,220,797	1,220,797	
3074		27.8M NAV Tax 13 CP, Convention Center Hotel		0	231,693	231,693		0	242,150	242,150	
3076		68M Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct		0	1,473,672	1,473,672		0	1,539,819	1,539,819	
3080		51.05M NAV Pub Imp Rev Bonds, 21A, CP, SOE Bldg		0	3,995,602	3,995,602		0	1,088,958	1,088,958	
3081		34.55M NAV Pub Imp Rev Bonds, 23A, CP, RDJS Pro Fr Fac Proj		0	40,801,224	40,801,224		0	36,189,789	36,189,789	
3082		88.145M NAV Tax Pub Imp Rev Bond 23B CP RDJS Pro Fr Fac Proj		0	96,561,838	96,561,838		0	88,399,547	88,399,547	
3083		47.315M NAV Pub Imp Rev Bonds, 23C, CP, Var Fac Proj		0	59,762,978	59,762,978		0	52,145,088	52,145,088	
3086		TBD Capital Bond Fund		0	0	0		0	0	0	90,862,715
3500		Transportation Improvmt Fund		0	269,156,674	269,156,674		0	300,056,825	300,056,825	
3501		Road Impact Fee Zone 1		0	55,259,478	55,259,478		0	59,431,239	59,431,239	
3502		Road Impact Fee Zone 2		0	71,526,303	71,526,303		0	76,278,048	76,278,048	
3503		Road Impact Fee Zone 3		0	30,693,605	30,693,605		0	31,131,099	31,131,099	
3504		Road Impact Fee Zone 4		0	43,928,838	43,928,838		0	40,758,358	40,758,358	
3505		Road Impact Fee Zone 5		0	67,155,345	67,155,345		0	50,236,826	50,236,826	
3519		Northlake Blvd Agr W/Npbcid		0	513,193	513,193		0	536,107	536,107	
3523		Proportionate Share Trust Fund-Briger		0	23,740,705	23,740,705		0	24,067,288	24,067,288	
3531		Impact Fee Assistance Program - Roads Zone 1		0	1,558,821	1,558,821		0	1,611,616	1,611,616	
3532		Impact Fee Assistance Program - Roads Zone 2		0	2,335,878	2,335,878		0	2,372,924	2,372,924	
3533		Impact Fee Assistance Program - Roads Zone 3		0	456,982	456,982		0	614,926	614,926	
3534		Impact Fee Assistance Program - Roads Zone 4		0	1,244,130	1,244,130		0	1,469,438	1,469,438	

BUDGET COMPARISON BY FUND - FY 2025 AND 2026

Board of County Commissioners

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

Tax Year 2025 Tentative Non-Exempt Valuation Countywide \$342,954,849,990

Fund Name		2025 Adopted			2026 Tentative					
Fund	Fund Name	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
3535	Impact Fee Assistance Program - Roads Zone 5		0	1,309,159	1,309,159		0	1,679,911	1,679,911	
3541	Proportionate Share Fund - Zone 1		0	50,081	50,081		0	52,614	52,614	
3542	Proportionate Share Fund - Zone 2		0	744,531	744,531		0	778,331	778,331	
3543	Proportionate Share Fund - Zone 3		0	56,639,019	56,639,019		0	55,518,815	55,518,815	
3544	Proportionate Share Fund - Zone 4		0	2,404,437	2,404,437		0	2,846,261	2,846,261	
3545	Proportionate Share Fund - Zone 5		0	19,569,578	19,569,578		0	20,524,841	20,524,841	
3600	Park Improvemnt Fund		0	73,024,983	73,024,983		0	89,655,890	89,655,890	
3601	Park Impact Fees Z-1		0	7,860,699	7,860,699		0	10,127,965	10,127,965	
3602	Park Impact Fees Z-2		0	14,273,626	14,273,626		0	15,596,400	15,596,400	
3603	Park Impact Fees Z-3		0	9,502,286	9,502,286		0	9,522,350	9,522,350	
3604	Florida Boating Improvement Program		0	3,338,977	3,338,977		0	3,731,236	3,731,236	
3605	Golf Course Capital		0	11,415,432	11,415,432		0	12,492,620	12,492,620	
3621	Impact Fee Assistance Program - Parks Zone 1		0	120,429	120,429		0	162,182	162,182	
3622	Impact Fee Assistance Program - Parks Zone 2		0	321,808	321,808		0	404,938	404,938	
3623	Impact Fee Assistance Program - Parks Zone 3		0	180,680	180,680		0	235,455	235,455	
3650	Unit 11 Acquisition/Enhancemnt		0	962,444	962,444		0	1,005,671	1,005,671	
3651	South Lox Sl Wetland Restorathn		0	367,342	367,342		0	382,455	382,455	
3652	Beach Improvement		0	74,775,998	74,775,998		0	80,800,398	80,800,398	
3653	South Lake Worth Inlet		0	319,145	319,145		0	332,863	332,863	
3654	Environmental Resources Capital Projects		0	3,641,419	3,641,419		0	2,918,120	2,918,120	
3800	Pud Civic Site Cash Out		0	3,931,864	3,931,864		0	6,211,495	6,211,495	
3801	RR&I for 800 Mhz Sys		0	40,517,988	40,517,988		0	44,507,648	44,507,648	
3803	Law Enfc/Impct Fees T2 Rd Patl		0	1,328,847	1,328,847		0	1,473,801	1,473,801	
3804	Public Building Impr Fund		0	186,655,061	186,655,061		0	202,721,461	202,721,461	
3805	Public Building Impact Fees		0	15,098,782	15,098,782		0	10,465,307	10,465,307	
3807	TDC- Bldg Renewal & Replacement		0	33,012,899	33,012,899		0	37,343,808	37,343,808	
3808	Fleet Capital Projects		0	1,885,000	1,885,000		0	2,658,564	2,658,564	
3815	Impact Fee Assistance Program - Public Building		0	383,000	383,000		0	456,196	456,196	
3900	Capital Outlay		0	88,192,680	88,192,680		0	98,882,253	98,882,253	
3901	Information Technology Capital Improvements		0	43,104,503	43,104,503		0	44,411,511	44,411,511	
3905	E911 Carry Forward Capital		0	7,212,064	7,212,064		0	7,424,246	7,424,246	
3950	Local Government One-Cent Infrastructure Surtax		0	677,289,017	677,289,017		0	673,223,541	673,223,541	
4000	Wud Revenue		0	283,901,000	283,901,000		0	298,881,000	298,881,000	
4001	WUD Operation & Maintenance		0	241,581,000	241,581,000		0	243,896,848	243,896,848	
4010	Renewal & Replacement		0	1,000,000	1,000,000		0	1,000,000	1,000,000	
4011	Capital Improvements		0	451,604,872	451,604,872		0	505,004,106	505,004,106	

BUDGET COMPARISON BY FUND - FY 2025 AND 2026

Board of County Commissioners

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

Tax Year 2025 Tentative Non-Exempt Valuation Countywide \$342,954,849,990

		2025 Adopted				2026 Tentative				
Fund	Fund Name	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
4012	Connection Charge Account		0	12,398,000	12,398,000		0	12,398,000	12,398,000	
4013	Special Assessment Prgm Wud		0	1,136,000	1,136,000		0	1,136,000	1,136,000	
4015	WUD FPL Reclaimed Water Renewal & Replacement		0	7,852,229	7,852,229		0	6,503,058	6,503,058	
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	2,218,060	2,218,060		0	2,625,284	2,625,284	
4044	GUA Debt Service		0	697,000	697,000		0	697,000	697,000	
4048	WUD 26.9M Water & Sewer Refunding Series 2015		0	911,000	911,000		0	847,100	847,100	
4049	WUD 44.105M Water & Sewer Rev Ref 2019 (FPL Reclaim Water)		0	3,223,000	3,223,000		0	2,825,470	2,825,470	
4050	WUD 59M Water & Sewer Rev Ref 2020		0	6,536,000	6,536,000		0	6,458,500	6,458,500	
4100	Airport Operations		0	186,788,621	186,788,621		0	148,175,733	148,175,733	158,175,733
4110	Airport Capital Projects		0	15,774,314	15,774,314		0	16,196,077	16,196,077	
4111	Airports Imp & Dev Fund		0	232,225,381	232,225,381		0	285,673,192	285,673,192	275,673,192
4112	Airprt Passenger Facility Chgs		0	71,618,729	71,618,729		0	56,550,316	56,550,316	
4113	Noise Abatement & Mitigation		0	1,185,856	1,185,856		0	1,283,122	1,283,122	
4114	Airports Restricted Assets Fd		0	1,343,981	1,343,981		0	1,362,269	1,362,269	
4118	Cap Proj 24.19M PBIA Rev Imp Bonds Series 2024A		0	0	0		0	25,030,317	25,030,317	
4119	Cap Proj 74.56M PBIA Rev Imp Bonds Series 2024B		0	0	0		0	66,072,663	66,072,663	
4139	Debt Serv 57M PBIA Rev Ref Bonds 2016		0	5,238,375	5,238,375		0	5,164,925	5,164,925	
4140	Debt Serv 24.19M PBIA Rev Imp Bonds Series 2024A		0	0	0		0	1,935,500	1,935,500	
4141	DS Reserve 24.19M PBIA Rev Imp Bonds Series 2024A		0	0	0		0	1,933,197	1,933,197	
4142	Debt Service 74.56M PBIA Rev Imp Bonds Series 2024B		0	0	0		0	6,036,763	6,036,763	
4143	DS Reserve 74.56M PBIA Rev Imp Bonds Series 2024B		0	0	0		0	5,958,628	5,958,628	115,238,504
5000	Fleet Management		0	107,972,697	107,972,697		0	93,538,206	93,538,206	
5010	Property & Casualty Insurance		0	38,798,148	38,798,148		0	31,912,312	31,912,312	
5011	Risk Management Fund		0	42,147,573	42,147,573		0	41,436,423	41,436,423	
5012	Employee Health Ins		0	105,466,153	105,466,153		0	125,942,349	125,942,349	
	Gross-Total Countywide Funds	4.5396	1,443,652,212	6,198,614,944	7,642,267,156	4.5330	1,554,621,571	6,349,500,566	7,904,122,137	8,035,339,724
	Less: Interfund Transfers		0	(843,222,707)	(843,222,707)		0	(840,523,073)	(840,523,073)	(842,735,067)
	Less: Interdepartmental Charges		0	(18,302,127)	(18,302,127)		0	(17,800,156)	(17,800,156)	
	Less: Internal Service Charges		0	(164,458,236)	(164,458,236)		0	(158,613,817)	(158,613,817)	
	Net-Total Countywide Funds	4.5396	1,443,652,212	5,172,631,874	6,616,284,086	4.5330	1,554,621,571	5,332,563,520	6,887,185,091	7,016,190,684

BUDGET COMPARISON BY FUND - FY 2025 AND 2026

Board of County Commissioners

Tax Year 2024 Tentative Non-Exempt Valuation Countywide \$318,011,189.076

Tax Year 2025 Tentative Non-Exempt Valuation Countywide \$342,954,849,990

		2025 Adopted				2026 Tentative				
Fund	Fund Name	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1180	County Library	0.5491	92,144,114	23,953,441	116,097,555	0.5491	99,430,532	21,591,446	121,021,978	
1300	Fire/Rescue MSTU	3.4581	446,252,965	286,053,978	732,306,943	3.4581	481,256,113	316,525,316	797,781,429	
1301	Fire/Rescue Jupiter MSTU	1.6488	28,481,248	(189,123)	28,292,125	1.7251	31,889,634	(1,062,056)	30,827,578	
1303	Aviation Battalion		0	9,447,832	9,447,832		0	10,146,677	10,146,677	
1304	F/R Long-Term Disability Plan		0	7,531,119	7,531,119		0	7,669,863	7,669,863	
1305	MSBU-Hydrant Rental Boca Raton		0	333,855	333,855		0	308,168	308,168	
1306	MSBU-Hydrant Rental-Riviera Bch		0	71,949	71,949		0	83,640	83,640	
1400	MSTD - Building		0	75,759,714	75,759,714		0	72,441,467	72,441,467	
2531	11.8M GO 14 DS, Ref Part 22M Library GO 06	0.0098	1,644,532	(31,332)	1,613,200	0.0000	0	0	0	
3511	Unicorp Impr Fund		0	16,717,640	16,717,640		0	17,654,705	17,654,705	
3700	Fire Rescue Improvement		0	211,265,660	211,265,660		0	262,261,782	262,261,782	
3704	Fire Rescue Impact Fees		0	10,970,476	10,970,476		0	8,395,325	8,395,325	
3750	Library Improvement Fund		0	25,594,681	25,594,681		0	26,385,439	26,385,439	
3751	Library Expansion Prgm		0	88,650,566	88,650,566		0	116,468,805	116,468,805	
3752	Library Impact Fees		0	3,944,577	3,944,577		0	4,635,911	4,635,911	
3904	Building Capital Projects		0	84,084,239	84,084,239		0	95,204,920	95,204,920	
	Gross-Total Dependent Districts		568,522,859	844,159,272	1,412,682,131		612,576,279	958,711,408	1,571,287,687	1,571,287,687
	Less: Interfund Transfers			(128,360,287)	(128,360,287)			(125,275,691)	(125,275,691)	
	Less: Interdepartmental Charges			(9,447,059)	(9,447,059)			(10,136,081)	(10,136,081)	
	Net-Total Dependent Districts		568,522,859	706,351,926	1,274,874,785		612,576,279	823,299,636	1,435,875,915	1,435,875,915
	Net-Total Countywide Funds & Dependent Districts		2,012,175,071	5,878,983,800	7,891,158,871		2,167,197,850	6,155,863,156	8,323,061,006	8,452,066,599
	Gross-Total All Funds		2,012,175,071	7,042,774,216	9,054,949,287		2,167,197,850	7,308,211,974	9,475,409,824	9,606,627,411