




Interoffice Communication

TO: Melissa McKinlay, Mayor and
Members of the Board of County Commissioners

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

DATE: August 23, 2018

SUBJECT: **First Public Hearing – FY 2019 Budget**

Attached is the agenda package for the First Public Hearing on the FY 2019 Budget. Please bring it with you to the meeting on September 4th, 6:00 p.m. This package includes the Script, Summary Information, Public Hearing Documents and additional backup/justification. The budget is balanced at the currently proposed rate of 4.7815 mills.

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

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

**Palm Beach County
Board of County Commissioners
Public Hearing Script
September 4, 2018**

<i>Mayor</i>	(Roll Call) (Prayer) (Pledge of Allegiance)
BCC	Motion to adopt agenda
BCC	Motion to receive and file proof of publication
<i>Mayor</i>	Under TRIM, we are first required to read into the record the percentage increase in millage over rolled-back rate and specific purposes for ad valorem tax increase. Mrs. Baker...
<i>Verdenia</i>	<p>Page 3 In accordance with the Truth in Millage (TRIM) Bill, the Board of County Commissioners shall hold hearings on the tentative budget and proposed millage rates. As stipulated in the TRIM bill, the first substantive issue to discuss shall be the percentage increase in the millage over the rolled-back rate necessary to fund the budget, if any, and the specific purpose for which ad valorem tax revenues are increasing.</p> <p>Page 4</p> <ul style="list-style-type: none"> • Countywide proposed millage rate of 4.7815 is 5.00% over the rolled-back rate • Library District proposed millage rate of 0.5491 is 4.65% over the rolled-back rate • Fire Rescue MSTU proposed millage rate of 3.4581 is 4.90% over the rolled-back rate • Jupiter Fire MSTU proposed millage rate of 1.9026 is 1.10% below the rolled-back rate • Aggregate proposed millage rate of 6.5789 is 3.53% over the rolled-back rate • Countywide voted debt millage rate is 0.1165 • Library voted debt millage rate is 0.0410 <p>(Read page 5)</p>
<i>Verdenia</i>	<p>Page 6 contains a summary of proposed transfers and amendments to the FY 2019 tentative budget. The transfers and amendments do not result in increased property taxes.</p> <p>Budget Briefing/Commissioner Comments & Questions – Page 7 - 8</p>

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 - 17 of the September 4, 2018 public hearing budget document, such transfers and amendments totaling \$25,480,395.
BCC	Motion to adopt Countywide tentative millage of 4.7815, which is 5.00% over the rolled-back rate of 4.5537 and the Countywide voted debt millage rate of 0.1165.
BCC	Motion to adopt Countywide tentative budgets of \$4,130,426,133.
Mayor	Return to the Board for discussion on the Library District
BCC	Motion to adopt Library District tentative millage of 0.5491, which is 4.65% over the rolled-back rate of 0.5247 and the Library District voted debt millage rate of 0.0410.
BCC	Motion to adopt Library District tentative budgets of \$105,746,292.
Mayor	Return to the Board for discussion on the Municipal Service Taxing District (MSTD)
BCC	Motion to adopt MSTD tentative budget of \$62,736,885.
Mayor	Return to the Board for discussion on the Fire-Rescue MSTU
BCC	Motion to adopt Fire Rescue MSTU tentative millage of 3.4581, which is 4.90% over the rolled-back rate of 3.2966.
BCC	Motion to adopt Fire Rescue MSTU tentative budgets of \$460,694,414.
Mayor	Return to the Board for discussion on the Jupiter Fire MSTU
BCC	Motion to adopt Jupiter Fire MSTU tentative millage of 1.9026, which is 1.10% below the rolled-back rate of 1.9237.
BCC	Motion to adopt Jupiter Fire MSTU tentative budget of \$20,204,930.
Mayor	Return to the Board for discussion on the MSTU- Unincorporated Improvement Fund
BCC	Motion to adopt MSTU Unincorporated Improvement Fund budget of \$11,957,730.

Mayor	Adoption of the tentative aggregate millage rate
BCC	Motion to adopt tentative aggregate millage of 6.5789, which is 3.53% over the rolled-back rate of 6.3543.
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 4, 2018 - 6:00 P.M.**

	<u>Page Reference</u>
<u>I. Call to Order</u>	
A. Roll Call	
B. Prayer	
C. Pledge of Allegiance to the Flag	
<u>II. Adoption of Agenda</u>	
<u>III. Summary of FY 2019 Tentative Budget</u>	i-v
<u>IV. Public Hearings</u>	
A. Letter to Property Owner	1
B. Proof of Publication	2
C. Percentage Increase/(Decrease) in Millage Over Rolled Back Rate and Specific Purposes for Increase/(Decrease)	
1. Letter of Specific Purposes for Ad Valorem Tax Increases	3
2. Percentage Increase/(Decrease) in Millage Over Rolled-Back Rate	4
3. Increases/(Decreases) over Rolled-Back Revenue	5
4. Summary of Amendments to the Tentative Budget	6
D. Budget Briefing and Highlights	7-8
E. Public Comments, Board Discussion, Motions to Adopt Tentative Millages, Motions to Adopt Tentative Budgets	
1. Countywide Funds - Amendments	9-17
Fund Budgets	18-23
2. County Library District Funds	
Fund Budgets	24
3. Fire-Rescue Funds	
Fund Budget	24
4. Municipal Service Taxing District Fund	
Fund Budgets	24
5. Municipal Service Taxing Unit-Unincorporated Improvement Fund	
Fund Budget	24
6. Publicly announce the percent, if any, by which the proposed millage rate exceeds the rolled-back rate.	
<u>V. Motion to Adjourn</u>	

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

BUDGET SUMMARY TOTAL COMPARISON

FY 2018 Adopted to FY 2019 Tentative Budget

What is the Budget?

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

Total Budget

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

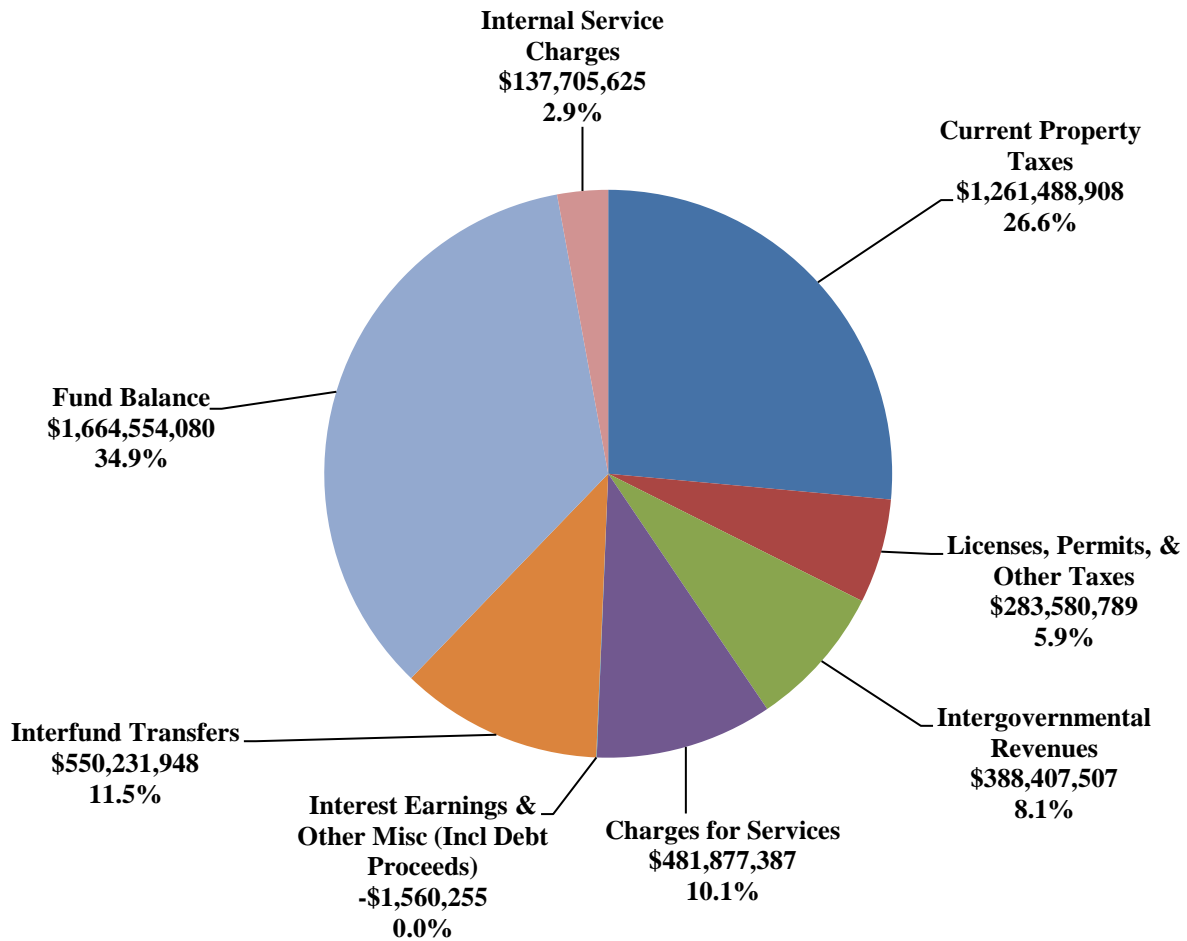
Net Budget

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

	<u>FY 2018</u> <u>Adopted Budget</u>	<u>FY 2019</u> <u>Tentative Budget</u>
Total Budget	\$4,484,194,456	\$4,766,285,989
Less: Internal Service Charges	(\$139,229,584)	(\$137,705,625)
Interfund Transfers	(\$523,755,207)	(\$550,231,948)
Interdepartmental Charges	(\$25,643,136)	(\$26,792,072)
Net Budget	<u>\$3,795,566,529</u>	<u>\$4,051,556,344</u>
Budgeted Reserves	\$828,517,525	\$916,264,897
Budgeted Expenditures	\$2,967,049,004	\$3,135,291,447
Net Budget	<u>\$3,795,566,529</u>	<u>\$4,051,556,344</u>

Sources of Funds by Category

Total of all Funds \$4,766,285,989



County revenues come from many sources, of which Property Taxes represent only 26.6% of the total. Of current revenues (excluding fund balance), Property Taxes represent 40.7% of the total amount.

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

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

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

Interest Earnings, & Other Misc (Incl Debt Proceeds) include revenues that are generated by funds invested by the County, revenues received from bond issuances, as well as revenues not otherwise categorized. This amount includes statutory reserves, which are budgeted at a negative 5% of anticipated revenues.

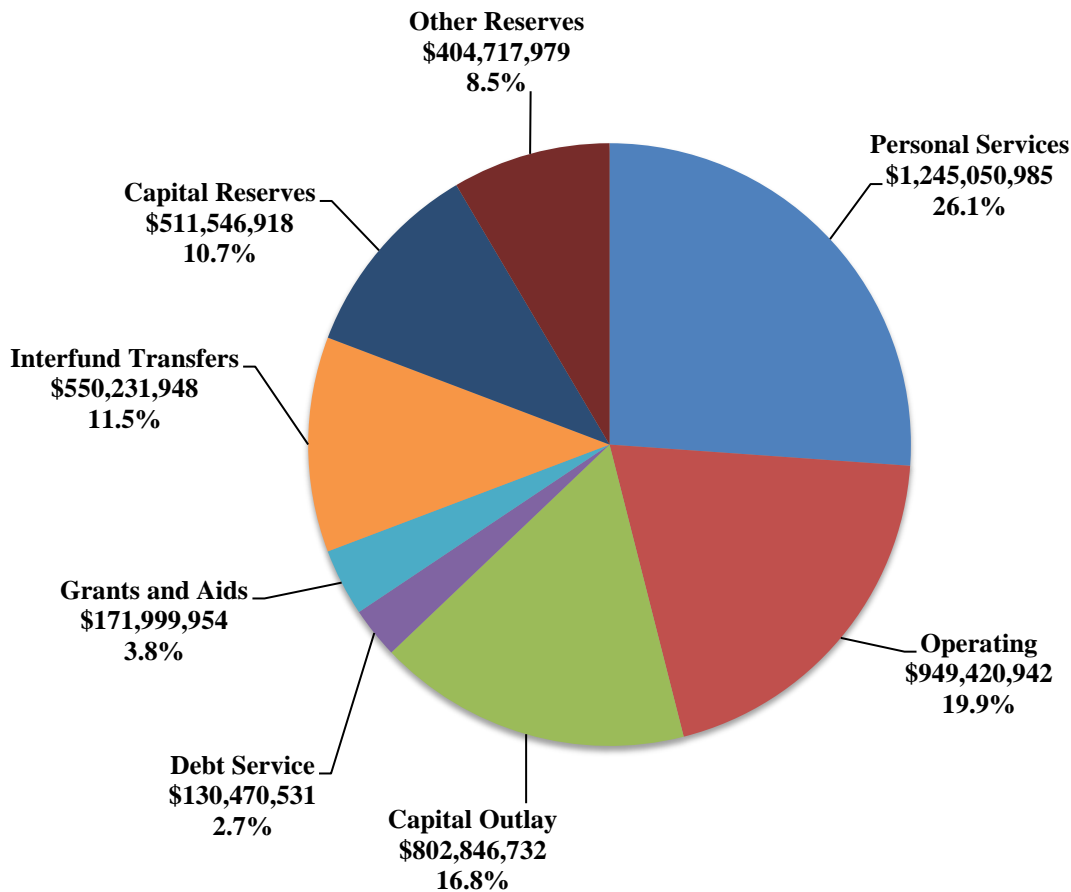
Interfund Transfers occur between funds. A transfer out of one fund is reflected as an expense, while the offsetting transfer into another fund appears as revenue.

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

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

Expenditures by Category

Total of all Funds \$4,766,285,989



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

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

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

Debt Service includes expenditures that cover debt for all funds, including principal, interest, and other debt service costs, but do not include reserves for debt (\$16,126,428) which are part of Other Reserves.

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

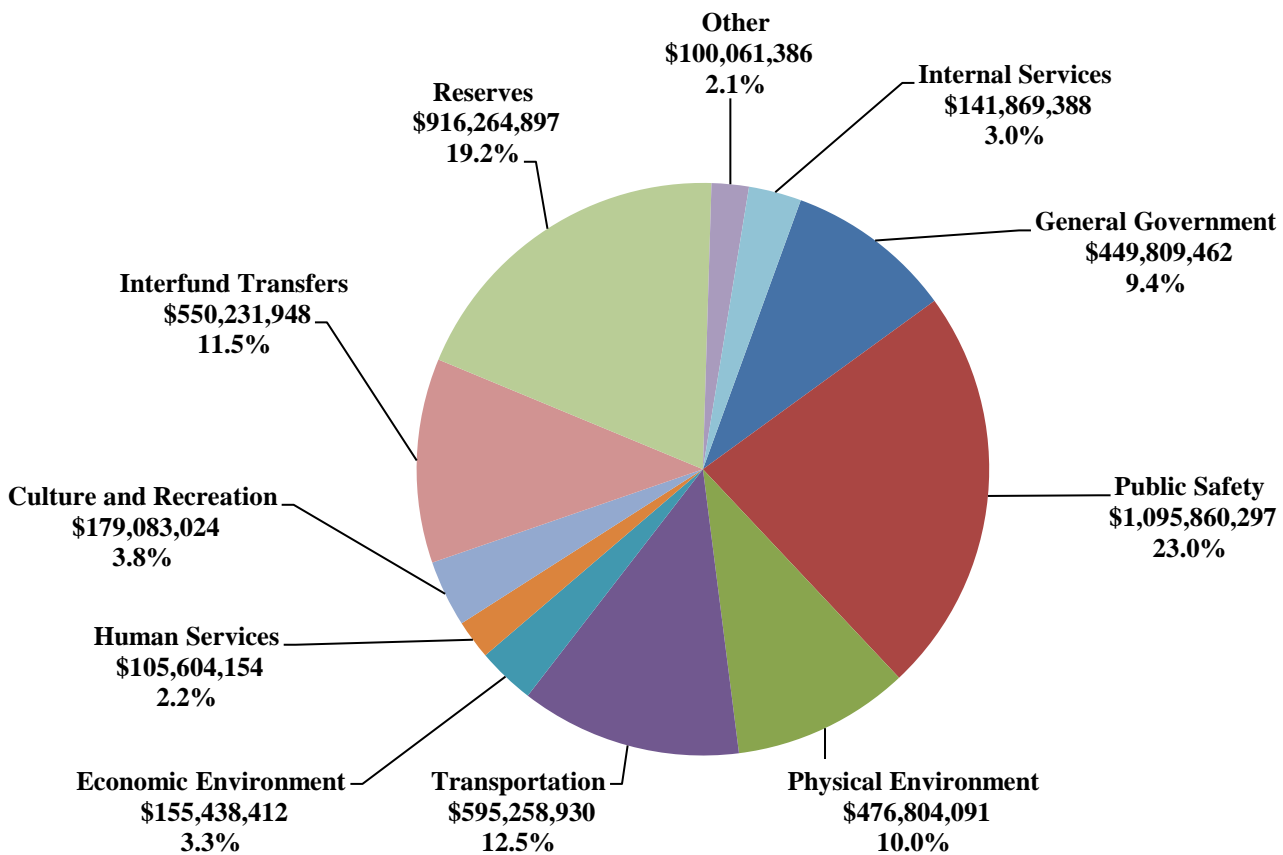
Interfund Transfers are amounts transferred from one fund to another to assist in financing the services of the recipient fund.

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

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

Expenditures by Function

Total of all Funds \$4,766,285,989



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 \$681,419,325 to the Palm Beach County Sheriff's Office.

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

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

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

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

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

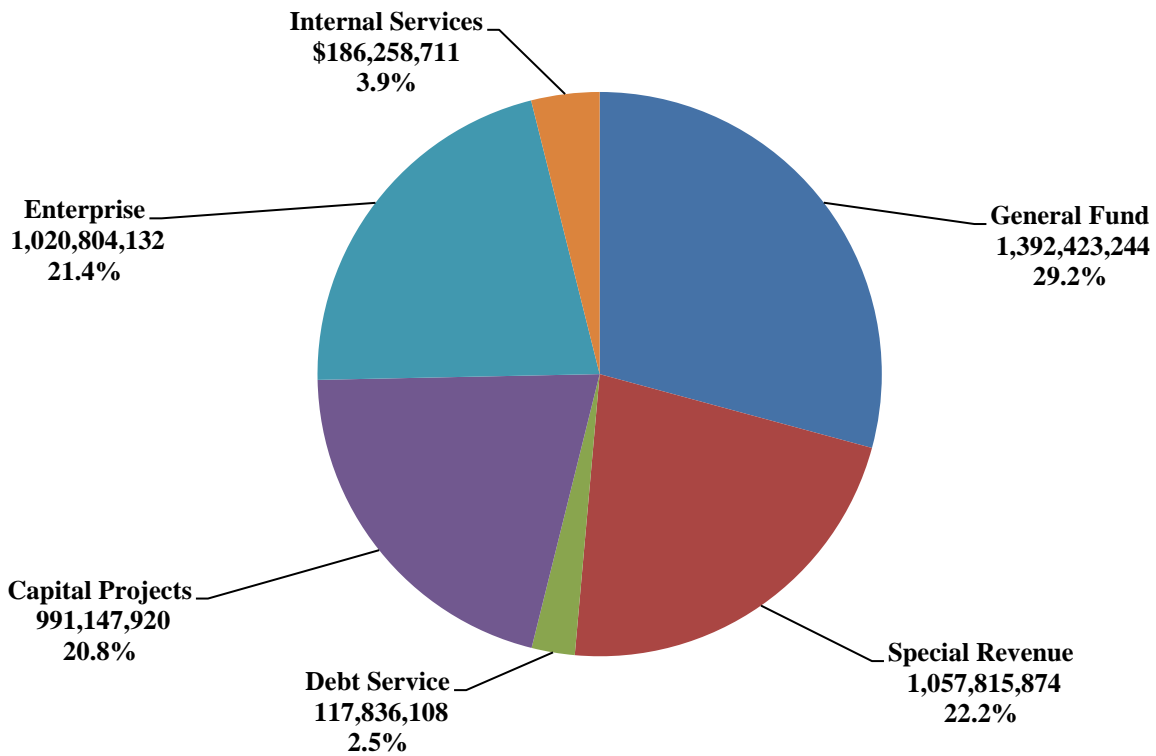
Interfund Transfers are funds which are transferred from one County fund to another.

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

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

Expenditures by Fund Group

Total for all Funds \$4,766,285,989



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

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

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

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

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

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

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



County Administration

P.O. Box 1989
West Palm Beach, FL 33402-1989
(561) 355-2030
FAX: (561) 355-3982
www.pbcgov.com



**Palm Beach County
Board of County
Commissioners**

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

County Administrator

Verdenia C. Baker

*"An Equal Opportunity
Affirmative Action Employer"*

Official Electronic Letterhead

September 4, 2018

Dear Property Owner:

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

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

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

Sincerely,

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

Verdenia C. Baker
County Administrator



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 20, 2018

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

Re: 2018 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 20th to the United States Post Office for first class mail to every taxpayer listed on the 2018 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



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Official Electronic Letterhead

September 4, 2018

The Honorable Melissa McKinlay, Mayor
and Members of the Board of County Commissioners

RE: SPECIFIC PURPOSES FOR AD VALOREM TAX
INCREASES

Commissioners:

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

Respectfully,

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

Verdenia C. Baker
County Administrator

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

BOARD OF COUNTY COMMISSIONERS

	FY 2018 Millage Rates	FY 2019 Rolled-Back Rate		FY 2019 Proposed Taxes		Proposed Increase or Decrease		
	Millage	Millage	Taxes	Millage	Taxes	Millage	Taxes	
Countywide (2)	4.7815	4.5537	\$855,180,813	4.7815	\$897,961,450	0.2278	\$ 42,780,637	5.00 %
County Library District	0.5491	0.5247	\$52,213,620	0.5491	\$54,641,698	0.0244	2,428,078	4.65 %
Fire-Rescue MSTU	3.4581	3.2966	\$249,966,384	3.4581	\$262,212,204	0.1615	12,245,820	4.90 %
Jupiter Fire-Rescue MSTU	2.0038	1.9237	\$20,924,187	1.9026	\$20,694,681	(0.0211)	(229,506)	(1.10) %
Aggregate Millage Rate (3)	6.5925	6.3543		6.5789		0.2246		3.53 %
Total Taxes			<u>\$1,193,331,892</u>		<u>\$1,235,510,033</u>		<u>\$ 42,178,141</u>	

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

(2) Exclusive of voted debt millages for FY 2018 and FY 2019 as shown below:

	FY 2018	FY 2019
Countywide	0.1208	0.1165
County Library	<u>0.0400</u>	<u>0.0410</u>
Total	<u>0.1608</u>	<u>0.1575</u>

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

**Increases Over
Rolled-Back Revenue
FY 2019**

Explanation of Increases		Increase/(Decrease) Over/Under Rolled Back Revenue
Countywide		
Sheriff - Net Tax Increase	\$ 33,735,016	
Increase in Other Constitutional Officers including Judicial	7,023,486	
Increase in BCC Operations (net of revenues)	24,593,819	
Increase in Non-Departmental Operations	3,061,648	
Increase in Reserves	23,799,892	
Increase in Major/Other revenues	(11,868,000)	
Increase in Capital Projects	5,261,000	
Increase in Debt Service	2,907,192	
Increase in Other Funding Sources	(2,979,158)	
Increase in Beginning Balance Brought Forward	(33,139,452)	
Additional Taxes from New Construction at rolled-back rate, CRA roll-back adjustment, & Tax Loss from revaluations by the Value Adjustment Board	<u>(9,614,806)</u>	\$ 42,780,637
County Library		
Increase in Library operations (net of revenues)	\$ 949,617	
Increase in Reserves	1,395,737	
Decrease for transfer to Library Improvement Fund	(200,000)	
Decrease in Beginning Balance Brought Forward	782,532	
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>(499,808)</u>	2,428,078
Fire-Rescue MSTU		
Increase in Fire Rescue Operation (net of revenues)	\$ 6,471,140	
Increase for transfer to Capital Projects Fund	935,000	
Increase in Reserves	24,686,261	
Increase in Beginning Balance Brought Forward	(17,755,175)	
Additional Taxes from New Construction at rolled-back rate, CRA roll-back adjustment, & Tax Loss from revaluations by the Value Adjustment Board	<u>(2,091,406)</u>	12,245,820
Jupiter Fire MSTU		
Increase in Fire Rescue Operation (net of revenues)	\$ 12,265	
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>(241,771)</u>	(229,506)

**Board of County Commissioners
Palm Beach County, Florida
Summary of Amendments and Transfers to FY 2019 Tentative Budget**

General Fund – \$12,442,084 – Page 9

This amendment is necessary to: (1) Carry forward funding for Sheriff equipment; (2) Community Services carry forward funding for office renovations; (3) Carry forward funding for Facilities purchases not expected to arrive until FY 2019; (4) Carry forward funding for Parks Depart - Orange Bowl contribution and increase in beach parking fees in Lake Worth; (5) Public Safety carry forward funding for vehicles; (6) Palm Tran Grants move to operational fund; (7) Engineering purchase not expected to be delivered until FY 2019; (8) Community Services purchase not expected to be completed until FY 2019.

DOSS Administration– \$24,675 – Page 10

This amendment is necessary to carry forward funding for workstation modifications.

County Transportation Trust – \$82,000 – Page 11

This amendment is necessary to adjust FY 2019 funding for a hydraulic cylinder that will not be delivered until November of 2018.

Palm Tran Operations – \$4,164,842 – Page 12

This amendment is to reflect movement of the Transportation Disadvantaged Grant to the operational fund.

Palm Tran Grants – (\$3,268,938) – Page 13

This amendment is to reflect movement of the Transportation Disadvantaged Grant to the operational fund.

Justice Service Grant – \$420,124 – Page 14

This amendment is necessary to establish the budget for the Florida Department of Law Enforcement (FDLE) & Department of Justice (DOJ) Edward Byrne JAG funds awarded to the County.

Criminal Justice Reserve – \$470,124 – Page 15

This amendment is necessary to establish budget for FDLE & DOJ Edward Byrne JAG funds awarded to the County.

Airports Improvement & Development – \$0 – Page 16

This **transfer** is necessary to adjust FY 2019 funding for Cargo Facilities Access Improvements and Third Level Improvements at Palm Beach International Airport, which has already occurred in FY 2018.

Fleet Management – \$11,145,484 – Page 17

This amendment is necessary to carry over funding for vehicles ordered in FY2018, but are not expected to be received until FY2019. Also, funds are carried forward for the costs for land development activities at the Cherry Road fuel site that have not been awarded yet.

Countywide Funds - \$25,480,395

FY 2019 Budget Briefing and Highlights

- Countywide budget is balanced at current rate of 4.7815 mills
- Other than the amendments included in this package, there are no other proposed changes.
- Total Gross Budget is \$4.8 billion, of which \$1.4 billion is the General Fund
- General Fund appropriated reserves are \$131.0 million, up \$23.5 million over FY 2018
- The budget includes:
 - ✓ 3% ATB pay adjustment and a net increase of 82 new BCC positions
 - ✓ Includes \$2 million for opioid program
 - ✓ New capital funding of \$36.2 million, primarily for R&R projects
 - ✓ Increase in reserves in anticipation of the third additional Homestead exemption in FY 2020
- Not included in Budget
 - ✓ FAU Tech Runway - \$50,000

**FY 2019 - FY 2022 Budget Projection
General Fund**

	FY 2019 Proposed Budget	FY 2020 Projected Budget	FY 2021 Projected Budget	FY 2022 Projected Budget
Property Values*	\$ 187,799,111,164	\$ 197,189,066,722	\$ 201,011,020,058	\$ 211,061,571,061
Loss in Values due to Additional 3rd Homestead	-	<u>(5,750,000,000)</u>	-	-
Adjusted Property Values	\$ 187,799,111,164	\$ 191,439,066,722	\$ 201,011,020,058	\$ 211,061,571,061
Revenues				
Ad Valorem Taxes at current rate of 4.7815**	\$ 897,961,450	\$ 915,365,898	\$ 961,134,192	\$ 1,009,190,902
Loss of Ad Valorem Taxes by adopting MM Rate	0	(9,093,356)	(17,648,768)	(18,341,251)
Major Revenue	232,465,000	239,438,950	246,622,119	254,020,782
Sheriff Revenue	81,092,077	81,902,998	82,722,028	83,549,248
BCC Dept. Revenue	46,391,594	47,319,426	48,265,814	49,231,131
Balance Brought Forward	195,603,345	198,603,345	201,603,345	204,603,345
Other Revenues	14,997,230	15,057,230	15,118,430	15,180,854
Statutory Reserve	<u>(63,645,368)</u>	<u>(64,515,590)</u>	<u>(66,804,005)</u>	<u>(69,206,840)</u>
Total Net Revenue at Simple Majority Vote	\$ 1,404,865,328	\$ 1,424,078,901	\$ 1,471,013,155	\$ 1,528,228,171
Appropriations				
Sheriff ***	\$ 663,919,859	\$ 693,796,253	\$ 725,017,084	\$ 757,642,853
Sheriff - Projected Operating Capital	0	32,444,590	18,098,625	18,017,221
Total Sheriff	<u>\$ 663,919,859</u>	<u>\$ 726,240,843</u>	<u>\$ 743,115,709</u>	<u>\$ 775,660,074</u>
BCC Departments	356,269,333	370,518,320	387,236,617	404,707,237
Other Constitutional Officers	70,313,586	72,774,562	75,321,671	77,957,930
Judicial	5,079,890	5,308,485	5,547,367	5,796,998
Non Departmental	78,604,206	82,141,395	85,837,758	89,700,457
Capital	36,163,000	40,000,000	45,000,000	50,000,000
Reserves - Undesignated	130,988,835	137,988,835	144,988,835	151,988,835
Debt Service (excludes voted)	63,526,619	62,026,619	60,326,619	59,026,619
Total Appropriations	\$ 1,404,865,328	\$ 1,496,999,059	\$ 1,547,374,576	\$ 1,614,838,150
Projected Shortfall at Simple Majority Vote	\$ -	\$ (72,920,158)	\$ (76,361,421)	\$ (86,609,979)
Projected Shortfall at with Super Majority Vote Current Millage 4.7815	\$ -	\$ (63,826,802)	\$ (58,712,653)	\$ (68,268,728)
Projected Shortfall with Super Majority Vote Maximum Millage	\$ -	\$ 17,707,096	\$ 17,987,122	\$ 12,474,987
Current Millage Millage	4.7815	4.7815	4.7815	4.7815
MM Rate with Simple Majority Vote	4.8220	4.7340	4.6937	4.6946
MM Rate with Super Majority Vote	5.3042	5.2074	5.1631	5.1641

* Assumed increase of 5%

** Includes \$27.5 million Ad Valorem loss in FY 2020

*** Does not reflect any additional deputies

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2019 Tentative Budget**

<u>General Fund - 0001</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Balance Brought Forward	\$ 12,277,513
(4) Statutory Reserves	\$ (8,662)
(4) Parks Department - Beach Parking Fees	173,233
Total Revenues	<u><u>\$ 12,442,084</u></u>
Appropriations:	
(1) Sheriff Equipment Carry Forward	\$ 6,399,911
(2) Repairs/Maintenance - Community Services	36,450
(3) Machinery & Equip. and Data Processing - Facilities Development	162,198
(4) Parks Department Carry Forward	1,500,000
(5) Machinery & Equipment - Public Safety	52,372
(6) Refund-Tax Collector Commission	4,500,000
(7) Transfer To Palm Tran	(6,522)
(8) Transfer to County Transportation Trust Fund 1201	82,000
(9) Transfer to Community Services Fund 1006	24,675
Reduction in Reserve - Balances Forward	(309,000)
Total Appropriations	<u><u>\$ 12,442,084</u></u>

This amendment is necessary to: (1) Carry forward funding for Sheriff equipment; (2) Community Services carry forward funding for office renovations; (3) Carry forward funding for Facilities purchases not expected to arrive until FY 2019; (4) Carry forward funding for Parks Department - Orange Bowl contribution and increase in beach parking fees in Lake Worth; (5) Public Safety carry forward funding for vehicles; (6) Update Tax Collector estimate and budget to delay timing of new PGA facility; (7) Palm Tran Grants move to operational fund; (8) Engineering purchase not expected to be delivered until FY 2019; (9) Community Services purchase not expected to be completed until FY 2019.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2019 Tentative Budget**

<u>DOSS Administration - Fund 1006</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Transfer from General Fund	\$ 24,675
Total Revenues	<u>\$ 24,675</u>
Appropriations:	
Repair/Maintenance	\$ 24,675
Total Appropriations	<u>\$ 24,675</u>

This amendment is necessary to carry forward funding for workstation modifications.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2019 Tentative Budget**

<u>County Transportation Trust Fund - Fund 1201</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Transfer from General Fund	\$ 82,000
Total Revenues	<u>\$ 82,000</u>
Appropriations:	
Repair/Maintenance - Roads, Bridges, Row	\$ 82,000
Total Appropriations	<u>\$ 82,000</u>

This amendment is necessary to adjust FY 2019 funding for a hydraulic cylinder that will not be delivered until November of 2018.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2019 Tentative Budget**

<u>Palm Tran Operations - Fund 1340</u>	<u>Increase/ (Decrease)</u>
Revenues:	
State Grant - Other Transportation	\$ 2,883,352
State Grant - Other Transportation	\$ 961,118
Transfer from General Fund	\$ 320,372
Total Revenues	<u><u>\$ 4,164,842</u></u>
Appropriations:	
Contractual Services - Paratransit	\$ 3,123,631
Contractual Services - Paratransit	\$ 1,041,211
Total Appropriations	<u><u>\$ 4,164,842</u></u>

This amendment is to reflect movement of the Transportation Disadvantaged Grant to the operational fund.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2019 Tentative Budget**

<u>Palm Tran Grants - Fund 1341</u>	<u>Increase/ (Decrease)</u>
Revenues:	
State Grant - Other Transportation	\$ (2,942,044)
Transfer from General Fund	\$ (326,894)
Total Revenues	<u>\$ (3,268,938)</u>
Appropriations:	
Contractual Services - Paratransit	\$ (3,268,938)
Total Appropriations	<u>\$ (3,268,938)</u>

This amendment is to reflect movement of the Transportation Disadvantaged Grant to the operational fund.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2019 Tentative Budget**

<u>Justice Service Grant Fund - Fund 1436</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Transfer from Fund 1507	\$ 420,124
Total Revenues	<u>\$ 420,124</u>
Appropriations:	
Contributions - Non Governments	\$ 420,124
Total Appropriations	<u>\$ 420,124</u>
Total Appropriations	

This amendment is necessary to establish the budget for the Florida Department of Law Enforcement (FDLE) & Department of Justice (DOJ) Edward Byrne JAG funds awarded to the County.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2019 Tentative Budget**

<u>Criminal Justice Reserve Fund - Fund 1507</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Federal Grant- Other Public Safety	\$ 147,611
Federal Grant - Other Public Safety	\$ 322,513
Total Revenues	<u><u>\$ 470,124</u></u>
 Appropriations:	
Transfer to Fund 1436	\$ 147,611
Salaries & Wages Regular	\$ 34,579
FICA - Taxes	\$ 2,144
FICA - Medicare	\$ 501
Retirement Contributions- FRS	\$ 2,773
Insurance - Life & Health	\$ 7,076
Data Processing Software/Accessories	\$ 2,927
Transfer to Fund 1436	\$ 272,513
Total Appropriations	<u><u>\$ 470,124</u></u>

This amendment is necessary to establish the budget for the Florida Department of Law Enforcement (FDLE) & Department of Justice (DOJ) Edward Byrne JAG funds awarded to the County.

**Board of County Commissioners
Palm Beach County, Florida
Transfer in FY 2019 Tentative Budget**

<u>Airports Imp & Dev Fund - 4111</u>	<u>Increase/ (Decrease)</u>
Appropriations:	
Iotb Non Infrastructure	\$ (1,831,000)
Iotb Non Infrastructure	\$ (7,637,000)
Res-Improvement Progm	\$ 9,468,000
Total Appropriations	<u><u>\$ -</u></u>

This transfer is necessary to adjust FY 2019 funding for Cargo Facilities Access Improvements and Third Level Improvements at Palm Beach International Airport, which occurred in FY 2018.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2019 Tentative Budget**

<u>Fleet Management 5000</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Balance Brought Forward	\$ 11,145,484
Total Revenues	<u>\$ 11,145,484</u>
Appropriations:	
Machinery & Equipment - Fleet Replacement	\$ 11,095,484
Repair & Maintenance Equipment	\$ 50,000
Total Appropriations	<u>\$ 11,145,484</u>

This amendment is necessary to carry over funding for vehicles ordered in FY2018; but, not expected to be received until FY2019 and for the costs for land development activities at the Cherry Road fuel site that have not been awarded yet.

BUDGET COMPARISON BY FUND - FY 2018 AND 2019

Board of County Commissioners

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

2018 Tentative Non-Exempt Valuation Countywide \$187,799,111,164

Fund	Fund Name	2018 Adopted				2019 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
0001	General Fund	4.7815	845,592,790	459,403,726	1,304,996,516	4.7815	897,961,450	494,461,794	1,392,423,244	1,404,865,328
	Operating Ad Valorem Tax Funds - Countywide	4.7815	845,592,790	459,403,726	1,304,996,516	4.7815	897,961,450	494,461,794	1,392,423,244	1,404,865,328
2513	16.0M GO 05A DS, Ref 25M Rec Fac 99A	0.0115	2,035,333	(24,883)	2,010,450	0.0110	2,067,708	(60,058)	2,007,650	
2518	115.8M GO Tax 06 DS, Ref 75M Land Acq 99B & 01A	0.0696	12,318,191	(232,187)	12,086,004	0.0665	12,500,235	(416,792)	12,083,443	
2525	28.7M GO 10 DS, Ref Part 25M Parks GO 03 & 05	0.0211	3,734,394	(57,144)	3,677,250	0.0202	3,797,064	(115,314)	3,681,750	
2532	28.0M GO 14 DS, Ref Part 50M Waterfront GO 06	0.0186	3,291,930	158,720	3,450,650	0.0188	3,533,901	(81,001)	3,452,900	
	Voted Debt Service Ad Valorem Tax - Countywide	0.1208	21,379,848	(155,494)	21,224,354	0.1165	21,898,908	(673,165)	21,225,743	
	Total Ad Valorem Tax Funds - Countywide	4.9023	866,972,638	459,248,232	1,326,220,870	4.8980	919,860,358	493,788,629	1,413,648,987	1,426,091,071
1001	HUD- Housing and Urban Development		0	270,121	270,121		0	192,198	192,198	
1003	Community Action Program		0	1,454,652	1,454,652		0	1,432,629	1,432,629	
1004	Farmworker Career Development Program (FCDDP)		0	285,255	285,255		0	273,978	273,978	
1006	DOSS - Administration		0	9,297,554	9,297,554		0	9,589,776	9,589,776	9,614,451
1009	Low Income Home Energy Assistance Program Fund		0	2,982,989	2,982,989		0	2,981,623	2,981,623	
1010	Ryan White Care Program		0	7,507,879	7,507,879		0	7,398,042	7,398,042	
1100	Affordable Housing Trust Fund (SHIP)		0	15,198,482	15,198,482		0	12,679,893	12,679,893	
1101	Housing & Community Devlpmt		0	13,766,518	13,766,518		0	15,586,134	15,586,134	
1103	Home Investmnt Partnership Act		0	4,891,682	4,891,682		0	6,014,360	6,014,360	
1104	Section 108 Loan Fund		0	174,285	174,285		0	182,757	182,757	
1109	Neighborhood Stabilization Program		0	4,480,180	4,480,180		0	5,515,380	5,515,380	
1112	Neighborhood Stabilization Program 2		0	1,550,352	1,550,352		0	4,724,553	4,724,553	
1113	Neighborhood Stabilization Program 3		0	641,314	641,314		0	1,024,979	1,024,979	
1114	Workforce Housing Trust Fund		0	1,354,555	1,354,555		0	2,921,040	2,921,040	
1151	Law Enforcement Trust Fund		0	2,689,268	2,689,268		0	1,344,056	1,344,056	
1152	Sheriff's Grants		0	5,879,786	5,879,786		0	8,002,075	8,002,075	
1200	Beautification Maintenance		0	1,647,048	1,647,048		0	1,652,031	1,652,031	
1201	County Transport Trust		0	45,906,487	45,906,487		0	49,379,201	49,379,201	49,461,201
1203	Red Light Camera Fund		0	21,193	21,193		0	22,448	22,448	
1220	Natural Areas Stwrdshp Endwmt		0	4,911,841	4,911,841		0	4,948,962	4,948,962	
1222	Ag Reserve Land Management		0	1,569,772	1,569,772		0	1,714,069	1,714,069	
1223	Environmental Enhance-Freshwtr		0	562,068	562,068		0	393,152	393,152	

BUDGET COMPARISON BY FUND - FY 2018 AND 2019

Board of County Commissioners

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

2018 Tentative Non-Exempt Valuation Countywide \$187,799,111,164

Fund	Fund Name	2018 Adopted				2019 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1224	Environmental Enhance-Saltwtr		0	868,259	868,259		0	803,172	803,172	
1225	Environmental Enhance-Nonspec		0	4,426,313	4,426,313		0	4,224,707	4,224,707	
1226	Natural Areas Fund		0	9,625,432	9,625,432		0	9,517,326	9,517,326	
1227	Pollution Recovery Trust Fund		0	1,600,307	1,600,307		0	1,437,648	1,437,648	
1228	State Mosquito		0	43,009	43,009		0	52,567	52,567	
1229	FDEP Lake Worth Lagoon Ecosyst		0	2,318,059	2,318,059		0	1,896,251	1,896,251	
1230	Petroleum Storage Tank Program		0	1,207,044	1,207,044		0	674,835	674,835	
1231	Petrol Store Tank Compliance		0	845,928	845,928		0	770,765	770,765	
1232	Manatee Protection		0	0	0		0	4,602,894	4,602,894	
1250	Handicapped Parking Enforcemnt		0	45,473	45,473		0	0	0	
1261	Bond Waiver Program R89-1178		0	699,888	699,888		0	711,055	711,055	
1263	School Impact Fees Zone 1		0	827,729	827,729		0	1,177,581	1,177,581	
1264	School Impact Fees Zone 2		0	3,289,471	3,289,471		0	2,786,129	2,786,129	
1265	School Impact Fees Zone 3		0	1,999,813	1,999,813		0	1,366,771	1,366,771	
1266	School Impact Fees Zone 4		0	385,196	385,196		0	527,230	527,230	
1267	School Concurrency		0	3,000	3,000		0	0	0	
1321	Law Library		0	753,802	753,802		0	575,774	575,774	
1323	Criminal Justice Trust Fund		0	692,814	692,814		0	647,793	647,793	
1324	Local Requirements & Innovatioons Fund (F.S.29.004& 0082a2)		0	453,921	453,921		0	292,936	292,936	
1325	Legal Aid Programs Fund (F.S.29.008)		0	256,950	256,950		0	257,000	257,000	
1326	JAC Juvenile Programs Fund		0	256,950	256,950		0	257,000	257,000	
1327	Court Information Technology Fund (F.S. 28.2412e1)		0	4,731,621	4,731,621		0	4,653,549	4,653,549	
1340	Palm Tran Operations		0	91,732,864	91,732,864		0	95,314,070	95,314,070	99,478,912
1341	Palm Tran Grants		0	56,658,323	56,658,323		0	53,146,983	53,146,983	49,878,045
1360	Metro Planning Organization		0	3,795,901	3,795,901		0	4,338,496	4,338,496	
1384	Golf Course Operations		0	13,963,375	13,963,375		0	12,916,402	12,916,402	
1401	OCR Special Projects and Initiatives		0	1,940,267	1,940,267		0	2,057,443	2,057,443	
1402	Nuisance Abatement		0	5,272,064	5,272,064		0	5,864,593	5,864,593	
1420	ACC Mobile Spay/Neuter Prgm		0	687,894	687,894		0	674,315	674,315	
1423	Victims Of Crime Emergency Support Fund		0	529,355	529,355		0	609,858	609,858	
1425	EMS Award-Grant Program		0	193,474	193,474		0	201,688	201,688	
1426	Public Safety Grants		0	2,757,891	2,757,891		0	2,452,952	2,452,952	
1427	Emergency Management		0	111,997	111,997		0	227,599	227,599	
1428	Em Preparedness & Assistance		0	432,182	432,182		0	375,850	375,850	
1429	Regulation Of Towing Business		0	529,930	529,930		0	524,937	524,937	

BUDGET COMPARISON BY FUND - FY 2018 AND 2019

Board of County Commissioners

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

2018 Tentative Non-Exempt Valuation Countywide \$187,799,111,164

Fund	Fund Name	2018 Adopted				2019 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1430	Vehicle For Hire Ordinance		0	1,134,988	1,134,988		0	1,069,239	1,069,239	
1432	Moving Ordinance		0	110,521	110,521		0	127,189	127,189	
1434	Emergency Communications Number "E-911" FS365.172		0	10,809,972	10,809,972		0	9,108,678	9,108,678	
1436	Justice Service Grant Fund		0	1,380,315	1,380,315		0	1,620,021	1,620,021	2,040,145
1438	Urban Areas Security Initiative Grant		0	132,608	132,608		0	140,011	140,011	
1439	Radiological Emergency Preparedness-FPL		0	125,660	125,660		0	124,704	124,704	
1440	Highridge Activity Fund		0	59,757	59,757		0	63,770	63,770	
1450	TDC-Convention Center Oper		0	7,444,862	7,444,862		0	8,096,469	8,096,469	
1451	TDC-Film Commission		0	2,578,512	2,578,512		0	2,460,028	2,460,028	
1452	TDC-Special Projects		0	2,376,365	2,376,365		0	2,727,803	2,727,803	
1453	TDC-4th Cent Local Option Tax		0	9,440,824	9,440,824		0	10,511,906	10,511,906	
1454	TDC-Tourism		0	18,778,394	18,778,394		0	20,552,358	20,552,358	
1455	TDC-Cultural Arts		0	8,362,671	8,362,671		0	8,554,961	8,554,961	
1456	TDC-Beaches		0	6,554,798	6,554,798		0	6,732,809	6,732,809	
1457	TDC-Sports Commission		0	4,346,682	4,346,682		0	4,785,246	4,785,246	
1458	TDC-1st Cent Tourist Local Option Tax		0	17,247,654	17,247,654		0	17,889,172	17,889,172	
1470	Drug Abuse Trust Fund		0	104,694	104,694		0	71,782	71,782	
1480	Driver Ed Trust FS318.121		0	1,791,851	1,791,851		0	1,859,077	1,859,077	
1482	Cooperative Extension Rev fund		0	382,978	382,978		0	369,214	369,214	
1483	PBC Office of Inspector General (IG)		0	3,106,174	3,106,174		0	3,338,063	3,338,063	
1500	Crime Prevention Fund		0	641,592	641,592		0	546,479	546,479	
1501	Domestic Violence Fund		0	389,602	389,602		0	466,601	466,601	
1507	Criminal Justice Grant Fund		0	501,831	501,831		0	10,634	10,634	480,758
1512	MacArthur Foundation's Safety and Justice Challenge \$2M		0	0	0		0	1,712,699	1,712,699	
1521	Public Affairs Replacement Frequency		0	412,465	412,465		0	263,636	263,636	
1539	Economic Development		0	6,884,616	6,884,616		0	7,508,304	7,508,304	
1540	HUD Loan Repayment Account		0	15,870,251	15,870,251		0	15,071,448	15,071,448	
1541	Energy Efficiency & Consvr Blk Grnt		0	91,907	91,907		0	109,796	109,796	
1543	USDA Intermediary Relending Loan Program		0	148,941	148,941		0	1,143,936	1,143,936	
1544	USEPA Revolving Loan Fund Program		0	602,385	602,385		0	963,711	963,711	
2052	98.0M NAV 07C DS, Scripps/Brigr		0	4,675,500	4,675,500		0	0	0	
2053	176.5M NAV 08 DS, Jail Expand/Pub Bldg		0	4,486,960	4,486,960		0	0	0	
2054	176.5M NAV 08 DSR, Jail Expand/Pub Bldg		0	4,486,960	4,486,960		0	0	0	
2061	11.6M Note Payable 08 DS, ESL Jupiter		0	784,973	784,973		0	766,783	766,783	
2067	94.2M NAV 08-2 DS, Max Planck & SS Refunding		0	4,489,650	4,489,650		0	4,476,263	4,476,263	

BUDGET COMPARISON BY FUND - FY 2018 AND 2019

Board of County Commissioners

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

2018 Tentative Non-Exempt Valuation Countywide \$187,799,111,164

Fund	Fund Name	2018 Adopted				2019 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
2068	94.2M NAV 08-2 DSR, Max Planck & SS Refunding		0	4,549,694	4,549,694		0	4,541,319	4,541,319	
2069	30.6M NAV 11 DS, Ocean Ave Bridge & Max Planck2		0	2,096,683	2,096,683		0	2,096,684	2,096,684	
2071	10.0M NAV 13 DS, ISS VOIP		0	1,492,066	1,492,066		0	1,491,948	1,491,948	
2072	13.1M NAV 13 DS, Max Planck3		0	1,065,924	1,065,924		0	1,065,925	1,065,925	
2073	10.7M NAV 13 DS, Sheriff Equipment		0	2,199,384	2,199,384		0	2,199,234	2,199,234	
2074	27.8M NAV Tax 13 DS, Convention Center Hotel		0	1,787,213	1,787,213		0	1,790,763	1,790,763	
2075	17.9M NAV 14 DS, Palm Tran Connection Equipment		0	3,693,693	3,693,693		0	3,696,875	3,696,875	
2076	68.M NAV 15 DS, Pub Imp Rev Bd, Conv Ctr Gar & Airport Ctr		0	4,390,831	4,390,831		0	4,414,681	4,414,681	
2077	18.8M NAV Public Imp Tax Rev Bond 15B DS, MAX Planck		0	2,149,786	2,149,786		0	2,152,557	2,152,557	
2078	65.360M NAV Pub Imp Tax Rev Bond 15C DS, Prof Sports Fac Pr		0	2,965,140	2,965,140		0	5,016,134	5,016,134	
2079	56.645M NAV Pub Imp Rev Bond 15D DS, Prof Sports Fac Proj		0	2,833,750	2,833,750		0	2,833,750	2,833,750	
2515	13.4M NAV 05 DS, Ref 22M N.C Court & PBSO MP 97		0	1,646,375	1,646,375		0	0	0	
2519	115.8M GO Tax Coupon 06 DS, Ref 75M Land Acq 99B & 01A		0	396,845	396,845		0	396,845	396,845	
2523	11.5M NAV Tax 10 DS, Ref 11M Conv Hotel BAN 07		0	1,104,617	1,104,617		0	1,103,514	1,103,514	
2526	62.7M NAV 11 DS, Ref Part 81M Conv Cntr 04		0	5,703,675	5,703,675		0	5,700,642	5,700,642	
2527	62.7M NAV 11 DSR, Ref Part 81M Conv Cntr 04		0	5,827,642	5,827,642		0	5,770,642	5,770,642	
2528	16.1M NAV 12 DS, Ref 16M 4 Pts BAN 09		0	1,318,217	1,318,217		0	1,304,806	1,304,806	
2529	147.0M NAV 12 DS, Ref 94M 04/38M 04A/133M 05A		0	19,477,800	19,477,800		0	19,477,300	19,477,300	
2533	72.4M NAV 14A DS, Ref 14M 06/2M 07A/5M 07B/98M 07C		0	3,699,025	3,699,025		0	8,946,275	8,946,275	
2534	63.64M Public Improvement Revenue Refunding Bonds, Srs. 2015		0	3,679,550	3,679,550		0	3,685,675	3,685,675	
2535	121.035M NAV 16 DS, Ref 141.45M 08 Jail Expand/Pub Bldg		0	6,053,250	6,053,250		0	9,713,250	9,713,250	
3019	25.0M GO 03, Recreational & Cultural Facilities		0	808,346	808,346		0	278,730	278,730	
3020	25.0M GO 05, Recreational & Cultural Facilities		0	1,052,945	1,052,945		0	168,134	168,134	
3038	50.0M GO 06, Waterfront Access		0	2,036,669	2,036,669		0	243,445	243,445	
3043	6.1M Sunshine#8 06, Park & Marina Improv		0	12,970	12,970		0	5,339	5,339	
3053	176.5M NAV 08 CTF, Jail Expand/Pub Bldg		0	1,456,081	1,456,081		0	903,585	903,585	
3061	11.6M Note Payable 08 CP, ESL Jupiter		0	302,688	302,688		0	0	0	
3071	10.0M NAV 13 CP, ISS VOIP		0	1,106,492	1,106,492		0	136,902	136,902	
3074	27.8M NAV Tax 13 CP, Convention Center Hotel		0	252,737	252,737		0	259,288	259,288	
3075	17.9M NAV 14 CP, Palm Tran Connection Equipment		0	133,547	133,547		0	132,459	132,459	
3076	68M Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct		0	13,033,775	13,033,775		0	4,908,504	4,908,504	
3077	18.8M NAV Public Imp Tax Rev Bond 15B CP, Max Planck		0	5,407,428	5,407,428		0	0	0	
3078	65.360M NAV Pub Imp Tax Rev Bond 15C CP, Prof Sports Fac Pr		0	6,539,184	6,539,184		0	2,212,745	2,212,745	
3079	56.645M NAV Pub Imp Rev Bonds, 15D CP, Prof Sports Fac Proj		0	9,645,207	9,645,207		0	3,546,895	3,546,895	
3500	Transportation Improvmt Fund		0	198,270,299	198,270,299		0	201,658,172	201,658,172	

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Board of County Commissioners

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Fund	Fund Name	2018 Adopted				2019 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
3501	Road Impact Fee Zone 1		0	61,451,769	61,451,769		0	57,235,509	57,235,509	
3502	Road Impact Fee Zone 2		0	52,103,029	52,103,029		0	59,028,138	59,028,138	
3503	Road Impact Fee Zone 3		0	26,810,409	26,810,409		0	30,142,247	30,142,247	
3504	Road Impact Fee Zone 4		0	28,309,282	28,309,282		0	28,343,810	28,343,810	
3505	Road Impact Fee Zone 5		0	62,365,674	62,365,674		0	64,921,381	64,921,381	
3516	Abacoa Trust Sub Account		0	5,982,090	5,982,090		0	5,672,837	5,672,837	
3519	Northlake Blvd Agr W/Npbcid		0	278,727	278,727		0	306,862	306,862	
3523	Proportionate Share Trust Fund-Briger		0	22,374,145	22,374,145		0	22,526,322	22,526,322	
3531	Impact Fee Assistance Program - Roads Zone 1		0	594,824	594,824		0	718,964	718,964	
3532	Impact Fee Assistance Program - Roads Zone 2		0	674,240	674,240		0	862,111	862,111	
3533	Impact Fee Assistance Program - Roads Zone 3		0	301,207	301,207		0	341,518	341,518	
3534	Impact Fee Assistance Program - Roads Zone 4		0	290,660	290,660		0	421,806	421,806	
3535	Impact Fee Assistance Program - Roads Zone 5		0	570,032	570,032		0	768,862	768,862	
3542	Proportionate Share Fund - Zone 2		0	519,510	519,510		0	531,590	531,590	
3543	Proportionate Share Fund - Zone 3		0	1,777,689	1,777,689		0	1,943,013	1,943,013	
3545	Proportionate Share Fund - Zone 5		0	596,222	596,222		0	2,191,726	2,191,726	
3600	Park Improvement Fund		0	12,721,784	12,721,784		0	12,941,906	12,941,906	
3601	Park Impact Fees Z-1		0	2,800,143	2,800,143		0	2,258,604	2,258,604	
3602	Park Impact Fees Z-2		0	4,396,914	4,396,914		0	4,878,339	4,878,339	
3603	Park Impact Fees Z-3		0	9,123,757	9,123,757		0	9,118,819	9,118,819	
3621	Impact Fee Assistance Program - Parks Zone 1		0	43,586	43,586		0	47,759	47,759	
3622	Impact Fee Assistance Program - Parks Zone 2		0	64,440	64,440		0	50,824	50,824	
3623	Impact Fee Assistance Program - Parks Zone 3		0	94,395	94,395		0	110,898	110,898	
3650	Unit 11 Acquisition/Enhancement		0	1,284,034	1,284,034		0	1,167,795	1,167,795	
3651	South Lox Sl Wetland Restoratn		0	254,670	254,670		0	271,969	271,969	
3652	Beach Improvement		0	23,160,669	23,160,669		0	27,322,786	27,322,786	
3653	South Lake Worth Inlet		0	650,952	650,952		0	650,073	650,073	
3654	Environmental Resources Capital Projects		0	4,277,223	4,277,223		0	3,667,668	3,667,668	
3800	Pud Civic Site Cash Out		0	2,322,655	2,322,655		0	2,377,043	2,377,043	
3801	RR&I for 800 Mhz Sys		0	24,567,941	24,567,941		0	26,044,098	26,044,098	
3803	Law Enf/Impact Fees Z2 Rd Patl		0	3,249,060	3,249,060		0	3,708,832	3,708,832	
3804	Public Building Impr Fund		0	53,328,323	53,328,323		0	60,531,221	60,531,221	
3805	Public Building Impact Fees		0	10,589,427	10,589,427		0	11,971,982	11,971,982	
3807	TDC- Bldg Renewal & Replacement		0	15,059,424	15,059,424		0	20,227,850	20,227,850	
3815	Impact Fee Assistance Program - Public Building		0	86,853	86,853		0	127,575	127,575	

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Fund	Fund Name	2018 Adopted				2019 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
3900	Capital Outlay			29,513,574	29,513,574			30,772,375	30,772,375	
3901	Information Technology Capital Improvements			11,843,284	11,843,284			11,470,854	11,470,854	
3905	E911 Carry Forward Capital			4,584,205	4,584,205			7,581,767	7,581,767	
3950	Local Government One-Cent Infrastructure Surtax			116,199,644	116,199,644			181,968,863	181,968,863	
4000	Wud Revenue			207,581,000	207,581,000			213,371,000	213,371,000	
4001	WUD Operation & Maintenance			175,444,620	175,444,620			190,438,755	190,438,755	
4010	Renewal & Replacement			1,000,000	1,000,000			1,000,000	1,000,000	
4011	Capital Improvements			232,906,042	232,906,042			243,521,559	243,521,559	
4012	Connection Charge Account			8,295,000	8,295,000			9,934,000	9,934,000	
4013	Special Assessment Prgrm Wud			1,690,000	1,690,000			1,519,000	1,519,000	
4015	WUD FPL Reclaimed Water Renewal & Replacement			5,133,549	5,133,549			4,480,233	4,480,233	
4034	Debt Service Reserve Wud All			4,437,863	4,437,863			4,437,863	4,437,863	
4042	Debt Service WUD 2009			3,921,200	3,921,200			3,966,900	3,966,900	
4043	WUD FPL Debt Service Coverage Fund			1,222,887	1,222,887			1,232,990	1,232,990	
4044	GUA Debt Service			723,000	723,000			725,000	725,000	
4045	GUA01 Wachovia 2009 Loan			1,180,000	1,180,000			1,186,000	1,186,000	
4046	GUA09 Bank of NY 2004 Loan			132,800	132,800			0	0	
4047	Debt Service WUD 2013 Ref			6,182,800	6,182,800			6,220,800	6,220,800	
4048	WUD 26.9M Water & Sewer Refunding Series 2015			815,800	815,800			817,800	817,800	
4100	Airport Operations			84,162,478	84,162,478			90,843,729	90,843,729	
4110	Airport Capital Projects			10,549,269	10,549,269			6,557,567	6,557,567	
4111	Airports Imp & Dev Fund			154,197,240	154,197,240			156,107,505	156,107,505	
4112	Airprt Passenger Facility Chgs			66,748,118	66,748,118			73,676,317	73,676,317	
4113	Noise Abatement & Mitigation			2,749,045	2,749,045			2,895,628	2,895,628	
4114	Airports Restricted Assets Fd			1,469,396	1,469,396			1,469,717	1,469,717	
4130	Debt Serv 60M PBIA Rev Ref 2002			44	44			0	0	
4137	Debt Serv 69M PBIA Rev Bonds 2006A			173	173			0	0	
4138	Debt Serv 16M PBIA Tax Rev Ref 2006B			3,439,713	3,439,713			3,445,917	3,445,917	
4139	Debt Serv 57M PBIA Rev Ref Bonds 2016			2,966,216	2,966,216			2,955,852	2,955,852	
5000	Fleet Management			53,697,466	53,697,466			50,109,557	50,109,557	61,255,041
5010	Property & Casualty Insurance			17,595,931	17,595,931			16,114,970	16,114,970	
5011	Risk Management Fund			18,103,705	18,103,705			21,417,693	21,417,693	
5012	Employee Health Ins			91,387,689	91,387,689			98,616,491	98,616,491	
Gross-Total Countywide Funds		4.9023	866,972,638	3,012,104,960	3,879,077,598	4.8980	919,860,358	3,185,085,380	4,104,945,738	4,130,426,133

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Fund	Fund Name	2018 Adopted				2019 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
	Less: Interfund Transfers		0	(490,449,556)	(490,449,556)		0	(515,223,767)	(515,223,767)	(515,744,044)
	Less: Interdepartmental Charges		0	(19,368,485)	(19,368,485)		0	(20,452,878)	(20,452,878)	
	Less: Internal Service Charges		0	(139,229,584)	(139,229,584)		0	(137,705,625)	(137,705,625)	
	Net-Total Countywide Funds	4.9023	866,972,638	2,363,057,335	3,230,029,973	4.8980	919,860,358	2,511,703,110	3,431,563,468	3,456,523,586
1180	County Library	0.5491	51,710,218	8,870,640	60,580,858	0.5491	54,641,698	7,958,971	62,600,669	
1300	Fire/Rescue MSTU	3.4581	247,874,640	133,587,956	381,462,596	3.4581	262,212,204	149,583,093	411,795,297	
1301	Fire/Rescue Jupiter MSTU	2.0038	20,679,964	(974,051)	19,705,913	1.9026	20,694,681	(489,751)	20,204,930	
1303	Aviation Battalion		0	6,143,842	6,143,842		0	6,664,037	6,664,037	
1304	F/R Long-Term Disability Plan		0	12,660,098	12,660,098		0	11,426,461	11,426,461	
1305	MSBU-Hydrant Rental Boca Raton		0	443,316	443,316		0	421,197	421,197	
1306	MSBU-Hydrant Rental-Riviera Bch		0	41,168	41,168		0	55,149	55,149	
1400	MSTD - Building		0	54,566,030	54,566,030		0	62,736,885	62,736,885	
2524	19.5M GO 10 DS, Ref Part 30M Library GO 03	0.0233	2,194,223	(39,273)	2,154,950	0.0244	2,428,078	(71,978)	2,356,100	
2531	11.8M GO 14 DS, Ref Part 22M Library GO 06	0.0167	1,572,684	36,216	1,608,900	0.0166	1,651,889	(39,489)	1,612,400	
3511	Unicorp Impr Fund		0	11,184,814	11,184,814		0	11,957,730	11,957,730	
3700	Fire Rescue Improvement		0	14,821,846	14,821,846		0	22,032,441	22,032,441	
3704	Fire Rescue Impact Fees		0	9,661,597	9,661,597		0	8,299,832	8,299,832	
3750	Library Improvement Fund		0	8,689,865	8,689,865		0	10,469,138	10,469,138	
3751	Library Expansion Prgm		0	18,587,132	18,587,132		0	25,095,249	25,095,249	
3752	Library Impact Fees		0	2,803,933	2,803,933		0	3,612,736	3,612,736	
	Gross-Total Dependent Districts		324,031,729	281,085,129	605,116,858		341,628,550	319,711,701	661,340,251	661,340,251
	Less: Interfund Transfers			(33,305,651)	(33,305,651)			(35,008,181)	(35,008,181)	
	Less: Interdepartmental Charges			(6,274,651)	(6,274,651)			(6,339,194)	(6,339,194)	
	Net-Total Dependent Districts		324,031,729	241,504,827	565,536,556		341,628,550	278,364,326	619,992,876	619,992,876
	Net-Total Countywide Funds & Dependent Districts		1,191,004,367	2,604,562,162	3,795,566,529		1,261,488,908	2,790,067,436	4,051,556,344	4,076,516,462
	Gross-Total All Funds		1,191,004,367	3,293,190,089	4,484,194,456		1,261,488,908	3,504,797,081	4,766,285,989	4,791,766,384