

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY**

Meeting Date: July 16, 2013

☐ Consent
☐ Ordinance

☒ Regular
☐ Public Hearing

Department:

Submitted By: Office of Financial Management and Budget

Submitted For: County Administration

I. EXECUTIVE BRIEF**Motion and Title: Staff recommends motion to authorize;****A) Staff to submit proposed millage rates for the FY 2014 budget to the Property Appraiser as follows:**

	<u>RollBack</u>		<u>Proposed</u>		<u>Over/(Under) Rollback</u>	
	<u>Millage</u>	<u>Taxes</u>	<u>Millage</u>	<u>Taxes</u>	<u>Amount</u>	<u>Percent</u>
Countywide Non-Voted	4.6331	\$603,768,103	4.7815	\$623,107,031	\$19,338,928	3.20%
Library	0.5343	37,672,450	0.5491	38,715,969	1,043,519	2.77%
Fire Rescue MSTU	3.3649	178,069,344	3.4581	183,001,456	4,932,112	2.77%
Jupiter Fire Rescue MSTU	2.0785	15,641,095	2.0787	15,642,600	1,505	0.01%
Aggregate-Excluding Voted Debt	6.4720	\$835,150,992	6.6029	\$860,467,056	\$25,316,064	2.02%
Countywide Voted-Debt	NA	NA	0.2037	\$26,563,421		
Countywide Library Voted-Debt	NA	NA	0.0574	\$4,047,162		

B) Staff to submit to the Property Appraiser public hearing dates of Monday, September 9 at 6 p.m. and Monday, September 23 at 6 p.m. in the Commission Chambers, 6th floor of the Governmental Center for FY 2014;**C) Administrative adjustments to establish funding in the FY 2014 budget for capital projects approved and established in the current fiscal year. These projects were approved in the current fiscal year (FY 2013) after the preparation of the proposed budget and are therefore not currently included in the FY 2014 budget. These adjustments will have no impact on proposed ad valorem taxes and will be incorporated into the tentative budget to be presented at the first public hearing; and****D) Administrative adjustments to establish funding in the FY 2014 budget for designated fund balances for contingency and other projects and carryover for encumbrances. These balances and encumbrances were approved in the current fiscal year (FY 2013) after the preparation of the proposed budget and are therefore not currently included in the FY 2014 budget. These adjustments will have no impact on proposed ad valorem taxes and will be incorporated into the tentative budget to be presented at the first public hearing.****Summary:** The proposed millage rates for Countywide, Library, & Fire Rescue MSTU are at the current year millage rate, and above rollback. The millage rate for the Jupiter Fire MSTU is below the current rate and above rollback. Countywide (PFK)**Background and Policy Issues:** In accordance with Florida Statute Chapter 200 (Truth in Millage), each taxing authority shall, within the later of 35 days of certification of value or July 1st, advise the Property Appraiser of:

- Proposed millage rate.
- Current year rolled-back rate (computed pursuant to Section 200.065, F.S.).
- The date, time, and place of the Tentative Budget Hearing.

Attachments:

Budget Workshop Packet

Recommended by:

OFMB Director

July 2, 2013
Date

Approved by:

County Administrator

7/3/13
Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2013	2014	2015	2016	2017
Capital Expenditures					
Operating Costs					
External Revenues					
Program Income (County)					
In-Kind Match (County)					
NET FISCAL IMPACT					
# ADDITIONAL FTE POSITIONS (Cumulative)					

Is Item Included in Current Budget? ☐ Yes ☒ No

Budget Account No.:	Fund	Dept	Unit	Object	Program
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B. Recommended Sources of Funds/Summary of Fiscal Impact:

The total tentative budget is \$3,964,925,526.

C. Departmental Fiscal Review:

III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Dev. and Control Comments:

 N/A
 Contract Dev. and Control

B. Legal Sufficiency:

Paul F. [Signature] 7/3/13
Assistant County Attorney

C. Other Department Review:

Department Director

This summary is not to be used as a basis for payment

**Board of County Commissioners
FY 2014 Tentative Budget
July 16, 2013**

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Ad Valorem Taxes & Millage Rates

		Fiscal Year				Change	
		2007	2013	2014	Amount	%	
Countywide							
Taxes	General	\$ 688,623,243	\$ 599,618,457	\$ 623,107,031	\$ (65,516,212)	-9.5%	
	Voted Debt	31,793,080	26,190,364	26,563,421	(5,229,659)	-16.4%	
	Total	<u>\$ 720,416,323</u>	<u>\$ 625,808,821</u>	<u>\$ 649,670,452</u>	<u>\$ (70,745,871)</u>	-9.8%	
Millage Rate	General	4.2800	4.7815	4.7815			
	Voted Debt	0.1975	0.2087	0.2037			
	Total	4.4775	4.9902	4.9852			
Library							
Taxes	General	\$ 50,083,442	\$ 37,417,132	\$ 38,715,969	\$ (11,367,473)	-22.7%	
	Voted Debt	3,005,006	3,918,202	4,047,162	1,042,156	34.7%	
	Total	<u>\$ 53,088,448</u>	<u>\$ 41,335,334</u>	<u>\$ 42,763,131</u>	<u>\$ (10,325,317)</u>	-19.4%	
Millage Rate	General	0.5650	0.5491	0.5491			
	Voted Debt	0.0339	0.0575	0.0574			
	Total	0.5989	0.6066	0.6065			
Main Fire Rescue MSTU							
Taxes		<u>\$ 189,205,947</u>	\$ 177,006,499	<u>\$ 183,001,456</u>	<u>\$ (6,204,491)</u>	-3.3%	
Millage Rate		2.9800	3.4581	3.4581			
Jupiter Fire Rescue MSTU							
Taxes		<u>\$ 13,009,290</u>	\$ 15,466,702	<u>\$ 15,642,600</u>	<u>\$ 2,633,310</u>	20.2%	
Millage Rate		1.4809	2.1393	2.0787			

BUDGET SUMMARY TOTAL COMPARISON

FY 2013 Adopted to FY 2014 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.

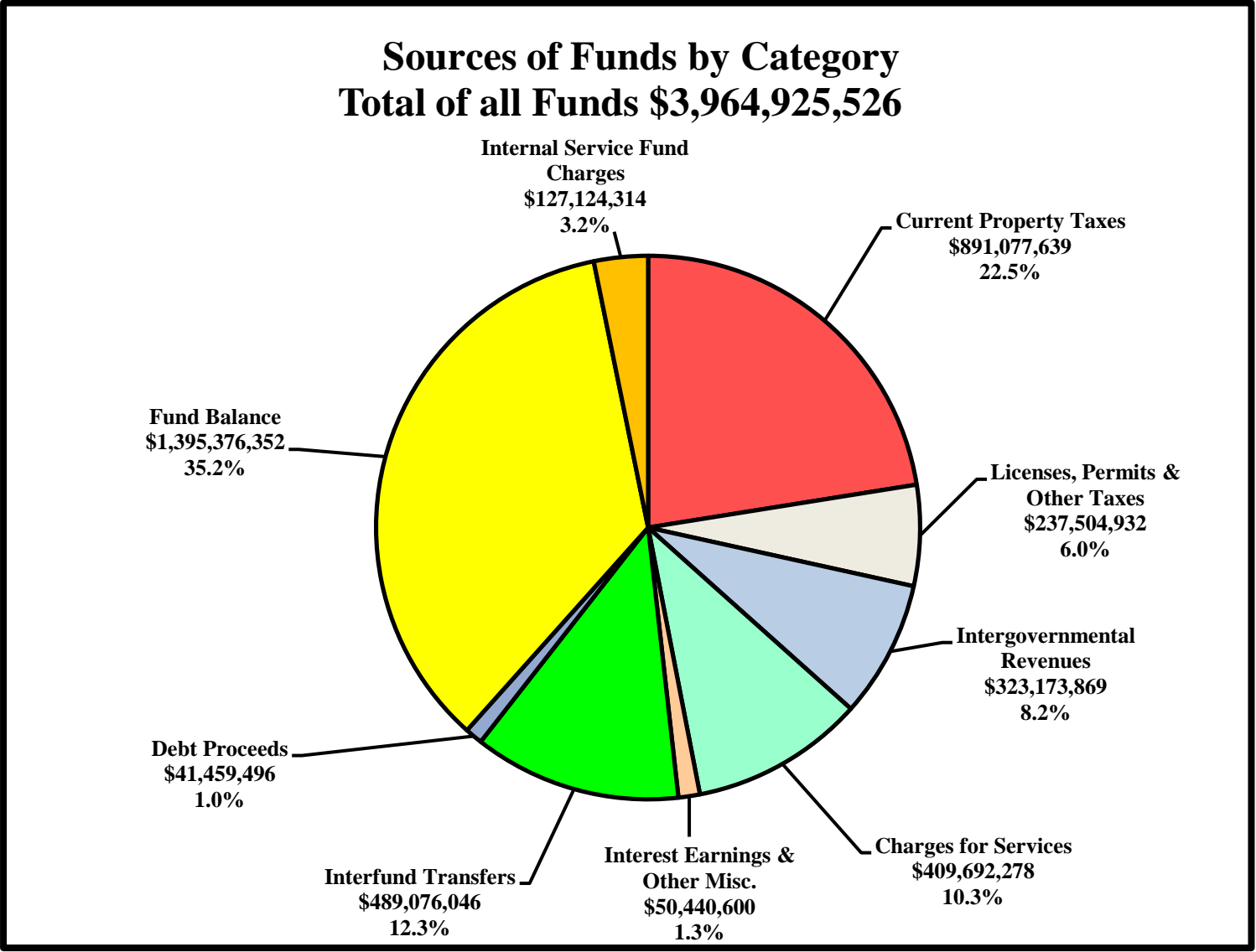
Total Budget

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.

	FY 2013 Adopted Budget	FY 2014 Tentative Budget
Total Budget	\$3,884,250,421	\$3,964,925,526
Less: Internal Service Charges	(130,280,896)	(127,124,314)
Interfund Transfers	(482,681,602)	(489,076,046)
Interdepartmental Charges	(24,919,314)	(22,786,929)
Net Budget	<u>\$3,246,368,609</u>	<u>\$3,325,938,237</u>
Budgeted Reserves	\$816,401,200	\$876,573,969
Budgeted Expenditures	2,429,967,409	2,449,364,268
Net Budget	<u><u>\$3,246,368,609</u></u>	<u><u>\$3,325,938,237</u></u>



County revenues come from many sources, of which Property Taxes represent only 22.5% of the total. Of current revenues (excluding fund balance), property taxes represent 34.7% 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 Revenues consist of state shared revenue, gas taxes, and state and federal grants.

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

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

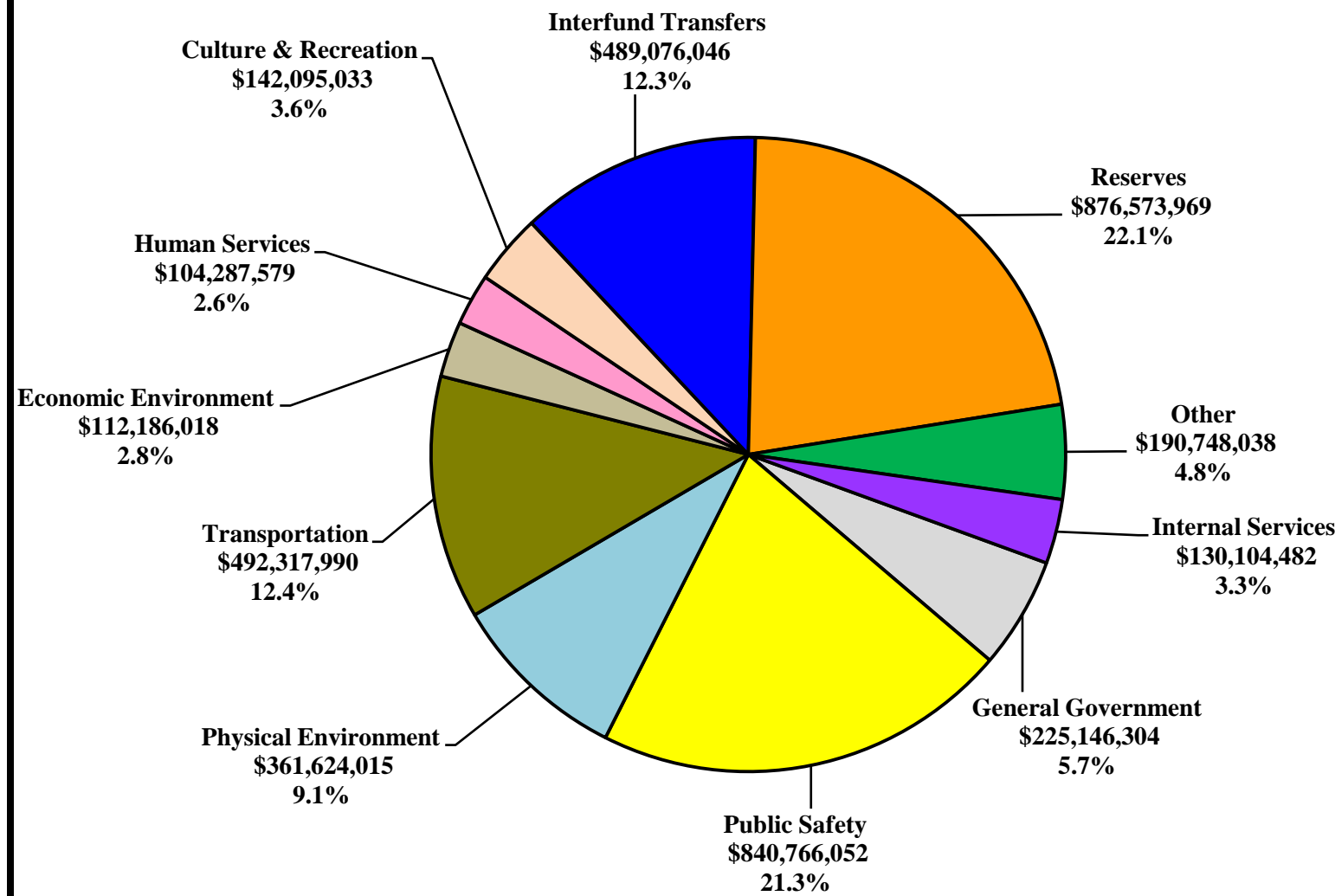
Interfund Transfers occur between funds. A transfer out of one fund is reflected as an expense, while the offsetting transfer into another fund appears as revenue.

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

Fund Balances represents carryover funds from the prior fiscal year, and is 35.2% of the total budget. A major component of fund balance are reserves, which include funds set aside for future capital projects.

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

Expenditures by Function
Total of all funds \$3,964,925,526



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

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

Public Safety - Services provided by the County for the safety and security of the public. This figure includes transfers of \$498,911,670 to the Palm Beach County Sheriff's Office.

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

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

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

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

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

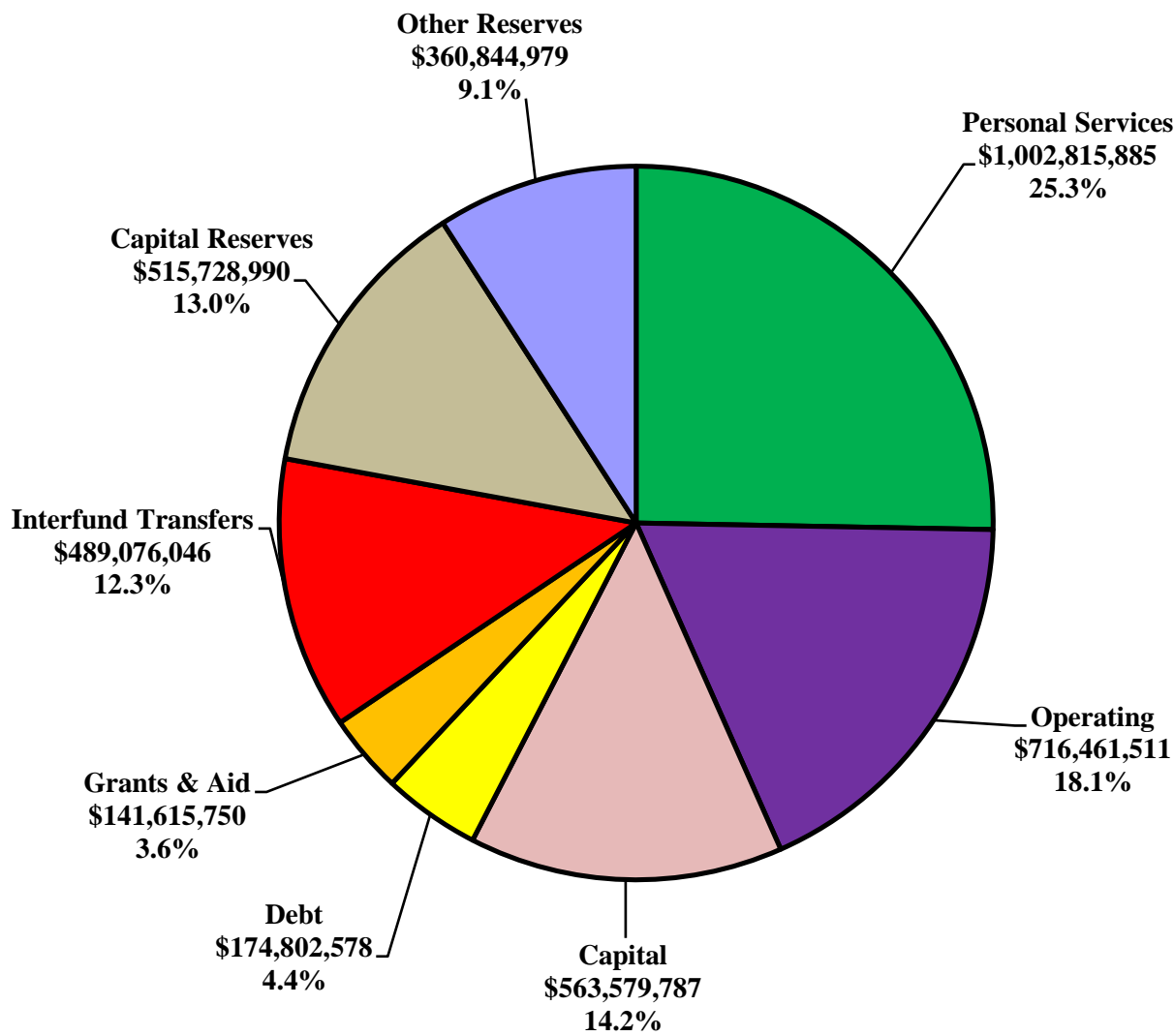
Interfund Transfers - Funds which are transferred from one County fund to another.

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

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

Expenditures by Category

Total for all Funds \$3,964,925,526



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

- Personal Services** - includes expense for salaries, wages, and related employee benefits provided for all persons employed by the County whether on full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, life and health insurance, workers' compensation, unemployment compensation insurance, and any other similar direct employee benefits.
- Operating** - includes expenditures for goods and services which primarily benefit the current period and are not defined as personal services or capital outlays. Examples include professional services, accounting and auditing, other contractual services, travel and per diem, communications, utilities, rentals and leases, repair and maintenance, promotional activities, office supplies, operating supplies, road material and supplies, books, publications, subscriptions, memberships, and other current charges not otherwise classified.
- Capital** - used for the acquisition of or addition to fixed assets. This includes land, buildings, improvements other than buildings, machinery and equipment, and construction in progress.
- Debt** - Expenditures that include debt for all funds, including principal, interest, and other debt service costs, but do not include reserves for debt (\$51,673,174) which are part of Other Reserves.
- Grants & Aids** - includes all grants, subsidies, and contributions to other governmental agencies and private organizations excluding transfers to agencies within the same governmental entity.
- Interfund Transfers** - Amounts transferred from one fund to another to assist in financing the services of the recipient fund.
- Capital Reserves** - A specified amount of funds set aside for the purpose of meeting future expenses for Capital Projects.
- Other Reserves** - Reserves for cash carry forward, contingencies, specific operations and debt service.

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		Funding Request														
Dept	Project Title	Funding Prior FY's	Ad Valorem	County Administrator's Cut	Revised Ad Valorem	Bonds	Grants	Impact Fees	Operating	Other	Prop Share	Total	FY 2015- FY 2018 Projections			
Countywide Ad Valorem Funded																
Engineering	FEC Railroad Pedestrian Crossing at Center Street	\$ -	\$ 211,000	\$ (211,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Engineering	Belvedere Roadside Ditch at PBlA Curve Drainage Study	-	75,000	(75,000)	-	-	-	-	-	-	-	-	-			
Engineering	Seminole Colony Drainage Improvements	140,000	1,700,000	(1,700,000)	-	-	-	-	-	-	-	-	-			
Engineering	Center Street Drainage Improvements	286,000	485,000	(485,000)	-	-	-	-	-	-	-	-	-			
Engineering	Boca Rio Curb and Guardrail	155,000	250,000	(250,000)	-	-	-	-	-	-	-	-	-			
Engineering			\$ 2,721,000	\$ (2,721,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-			
ERM	Environmental Restoration	\$ 7,392,000	\$ 250,000		\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 1,000,000			
ERM			\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000				
FD&O	Airport Center Renovation	\$ -	\$ 5,552,000	\$ (5,217,000)	\$ 335,000	\$ -	\$ -	\$ -	\$ -	\$ 287,000	\$ -	\$ 622,000	\$ 13,321,000			
FD&O	PBC Enterprise Data Center	100,000	4,501,000		4,501,000	-	-	-	-	-	-	4,501,000	-			
FD&O	Countywide Building Renewal & Replacement	-	3,963,578		3,963,578	-	-	-	-	-	-	3,963,578	28,395,627			
FD&O	Countywide Electronic Systems Renewal & Replacement	-	877,500		877,500	-	-	-	-	-	-	877,500	3,427,000			
FD&O	Courthouse Mailroom	-	300,000		300,000	-	-	-	-	-	-	300,000	-			
FD&O	North County Courthouse Courtroom # 2/HR #2711 Build-Out	-	260,000		260,000	-	-	-	-	-	-	260,000	-			
FD&O	Countywide Facility Renovations	-	250,000		250,000	-	-	-	-	-	-	250,000	750,000			
FD&O	Courthouse Clerk Evidence Mods	-	100,000		100,000	-	-	-	-	-	-	100,000	-			
FD&O	Courthouse Jury Room Acoustics	-	100,000		100,000	-	-	-	-	-	-	100,000	-			
FD&O	Courthouse Felony Courtroom Microphones	-	87,160		87,160	-	-	-	-	-	-	87,160	-			
FD&O	State Attorney Main Shell Space 2700	-	80,000		80,000	-	-	-	-	-	-	80,000	-			
FD&O	Main Jail CCTV Expansion	-	50,000		50,000	-	-	-	-	-	-	50,000	-			
FD&O	Courthouse Rehabilitation Courtroom Public Seating	-	35,000	(35,000)	-	-	-	-	-	-	-	-	25,000			
FD&O	Courthouse Courtroom Furniture, Fixtures and Equipment	-	25,000		25,000	-	-	-	-	-	-	25,000	1,349,456			
FD&O	Courthouse Clerk IT Room Mods	-	20,000		20,000	-	-	-	-	-	-	20,000	-			
FD&O	State Attorney Main 3rd Floor Door	-	12,000	(12,000)	-	-	-	-	-	-	-	-	-			
FD&O			\$ 16,213,238	\$ (5,264,000)	\$ 10,949,238	\$ -	\$ -	\$ -	\$ -	\$ 287,000	\$ -	\$ 11,236,238				
ISS	Network Equipment and Vendor Support	\$ 5,400,000	\$ 750,000		\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 3,000,000			
ISS	UNIX Server Growth and Replacement	-	150,000		150,000	-	-	-	-	-	-	150,000	900,000			
ISS	Enterprise Backup Growth and Replacement	1,725,000	150,000		150,000	-	-	-	-	-	-	150,000	450,000			
ISS	Fiber Build-out of Enterprise Network	4,355,000	520,000		520,000	-	-	-	-	-	-	520,000	3,000,000			
ISS	Wintel Server & Storage, Replacement & Growth (Maintenance)	-	300,000		300,000	-	-	-	-	-	-	300,000	900,000			
ISS	Belle Glade Fiber Run	900,000	500,000	(500,000)	-	-	-	-	-	-	-	-	-			
ISS	UNIX Platform Storage (Maintenance)	-	250,000		250,000	-	-	-	-	-	-	250,000	-			
ISS	Wintel Data Storage Growth and Replacement (Maintenance)	-	250,000	(30,000)	220,000	-	-	-	-	-	-	220,000	-			
ISS	Wireless Connectivity	1,751,000	150,000		150,000	-	-	-	-	-	-	150,000	600,000			
ISS	Network/Internet Security/Threat Management	2,300,000	100,000		100,000	-	-	-	-	-	-	100,000	1,000,000			
ISS	Geographic Information System (GIS)	6,469,000	300,000		300,000	-	-	-	-	-	-	300,000	-			
ISS	WinTel/UnixPower Storage Consolidation	-	500,000		500,000	-	-	-	-	-	-	500,000	1,400,000			
ISS	E-Mail Archive and Ediscovery Replacement	-	500,000	(500,000)	-	-	-	-	-	-	-	-	250,000			
ISS	Data Center(s) Upgrade to 10/100/1,000 Gigabyte	3,375,000	250,000		250,000	-	-	-	-	-	-	250,000	1,400,000			
ISS	WAN In-Building Cabling	-	100,000		100,000	-	-	-	-	-	-	100,000	400,000			
ISS	Court Administration: Video Conference Units	-	30,000		30,000	-	-	-	-	-	-	30,000	120,000			
ISS	Server Management System	-	120,000	(120,000)	-	-	-	-	-	-	-	-	80,000			

SUMMARY OF FY 2014 CAPITAL PROJECTS

		Funding Request													
Dept	Project Title	Funding Prior FY's	Ad Valorem	County	Revised Ad Valorem	Bonds	Grants	Impact Fees	Operating	Other	Prop Share	Total	FY 2015- FY 2018 Projections		
				Administrator's Cut											
Countywide Ad Valorem Funded															
ISS	Video Service Delivery	\$ -	\$ 100,000		\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 600,000		
ISS	Court Administration: Cabling	-	20,000		20,000	-	-	-	-	-	-	20,000	80,000		
ISS	Court Administration: Digital Signage Expansion	-	10,000		10,000	-	-	-	-	-	-	10,000	80,000		
ISS	Microsoft Enterprise Agreement Renewal	-	1,800,000	(1,800,000)	-	-	-	-	-	-	-	-	3,600,000		
ISS			\$ 6,850,000	\$ (2,950,000)	\$ 3,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,900,000			
Misc	Max Planck Debt Service	\$ -	\$ 263,000	\$ -	\$ 263,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 263,000	\$ -		
Misc	Sheriff's Capital Debt Service	-	400,000	-	400,000	-	-	-	-	-	-	400,000	-		
Misc	Increased Electrical Capacity for Mounts Botanical Garden	-	250,000	(250,000)	-	-	-	-	-	-	-	-	-		
Misc	Renovation of Mounts Building meeting space	-	345,000	(345,000)	-	-	-	-	-	-	-	-	-		
Misc	Cooperative Extension Service - Culvert Bridge to MBG	-	117,000	(117,000)	-	-	-	-	-	-	-	-	-		
Misc	Renovation of Coop. Extension Office Belle Glade Auditorium	-	34,000	(34,000)	-	-	-	-	-	-	-	-	-		
Misc	OCR and Countywide Community Revitalization Team Initiatives	-	2,000,000	(2,000,000)	-	-	-	-	-	-	-	-	8,000,000		
Misc			\$ 3,409,000	\$ (2,746,000)	\$ 663,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 663,000			
Parks	Information Technology Equipment Expansion and Replacement	\$ -	\$ 78,060	\$ (20,000)	\$ 58,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,060	\$ -		
Parks	R. G. Kreusler Park Lifeguard/Restroom Building	-	350,000		350,000	-	-	-	-	-	-	350,000	-		
Parks	Countywide Repairs, Replacements and Renovations	-	2,028,000	(1,722,060)	305,940	-	-	-	-	-	-	305,940	-		
Parks	Maintenance Equipment	-	196,300	(70,300)	126,000	-	-	-	-	-	-	126,000	-		
Parks	Lake Lytal Park Field #5 Infield Renovation	-	75,000	(35,000)	40,000	-	-	-	-	-	-	40,000	-		
Parks	Lake Lytal Pool Renovations	300,000	200,000	(200,000)	-	-	-	-	-	-	-	-	-		
Parks	Morikami Museum Renovations and Improvements	-	660,000	(540,000)	120,000	-	-	-	-	-	-	120,000	-		
Parks	Portable Lifeguard Tower	-	38,000	(38,000)	-	-	-	-	-	-	-	-	-		
Parks	West Jupiter Recreation Center Playground	-	40,000	(40,000)	-	-	-	-	-	-	-	-	-		
Parks			\$ 3,665,360	\$ (2,665,360)	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000			
Total Countywide Ad Valorem Projects			\$ 33,108,598	\$ (16,346,360)	\$ 16,762,238	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 287,000	\$ 17,049,238			
Countywide Non Ad Valorem Funded															
ERM	Ocean Ridge Shore Protection	\$ 15,670,000	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,800,000		
ERM	Delray Beach Shore Protection	-	-		-	-	-	-	-	2,000,000	-	2,000,000	253,000		
ERM	North Boca Shore Protection	-	-		-	-	-	-	-	25,000	-	25,000	212,000		
ERM			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,025,000	\$ -	\$ 3,025,000			
FD&O	PBSO West Atlantic Avenue	91,000	-		-	-	-	-	-	1,800,000	-	1,800,000	-		
FD&O	Constitutional Facility Improvements	-	-		-	-	-	-	-	2,000,000	-	2,000,000	4,000,000		
FD&O	Countywide Radio System Repair & Replacement	-	-		-	-	-	-	-	284,000	-	284,000	1,055,805		
FD&O	Government Center/Courthouse Parking Renewal and Replacement	-	-		-	100,000	-	-	-	-	-	100,000	665,000		
FD&O	Roger Dean Stadium Renewal & Replacement	-	-		-	-	-	-	-	941,833	-	941,833	2,873,926		
FD&O			\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 5,025,833	\$ -	\$ 5,125,833			
Misc	Convention Center Hotel	\$ -	\$ -		\$ -	\$ 27,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,000,000	\$ -		
Misc	Max Planck Florida Corporation	55,058,000	-		-	13,137,000	-	-	-	-	-	13,137,000	18,731,000		
Misc			\$ -	\$ -	\$ -	\$ 40,137,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,137,000			
Parks	Bert Winters Park Expansion	\$ -	\$ -		\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 337,000		
Parks	Burt Aaronson South County Regional Park Phase III	3,350,000	-		-	-	-	650,000	-	-	-	650,000	2,032,000		
Parks	John Prince Park Campground Phase III	-	-		-	-	-	500,000	-	-	-	500,000			

SUMMARY OF FY 2014 CAPITAL PROJECTS

		Funding Request												FY 2015- FY 2018 Projections	
Dept	Project Title	Funding Prior FY's	Ad Valorem	County Administrator's Cut	Revised Ad Valorem	Bonds	Grants	Impact Fees	Operating	Other	Prop Share	Total			
Countywide Non Ad Valorem Funded															
Parks	John Prince Park Improvements Phase IV	\$ 2,052,000	\$ -		\$ -	\$ -	\$ -	\$ 650,000	\$ -	\$ -	\$ -	\$ 650,000	\$ 776,000		
Parks	John Prince Park Special Event Areas	-	-		-	-	-	500,000	-	-	-	500,000	-		
Parks	Morikami Park Sewer Expansion	80,000	-		-	-	-	300,000	-	-	-	300,000	-		
Parks	Okeeheelee South Park Development Phase III	3,480,000	-		-	-	-	300,000	-	-	-	300,000	1,529,000		
Parks	Riverbend/Reese Grove Park Phase III	4,425,000	-		-	-	-	800,000	-	24,130	-	824,130	1,537,000		
Parks	Caloosa Park Parking Lot Safety Lighting	-	-		-	-	-	180,000	-	-	-	180,000	-		
Parks	Okeeheelee Golf Course Concession Expansion	-	-		-	-	-	200,000	-	-	-	200,000	-		
Parks	Park Ridge Golf Course Event Pavilion	-	-		-	-	-	100,000	-	-	-	100,000	-		
Parks			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,280,000	\$ -	\$ 24,130	\$ -	\$ 4,304,130			
Total Countywide Non Ad Valorem Projects			\$ -	\$ -	\$ -	\$ 40,237,000	\$ -	\$ 4,280,000	\$ -	\$ 8,074,963	\$ -	\$ 52,591,963			
Dependent Districts															
Library	A/C Repair/Replacement	\$ -	\$ 30,000		\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -		
Library	Roof Repair/Replacement	-	81,000		81,000	-	-	-	-	-	-	81,000	-		
Library	Pahokee Branch Paint and Waterproof Building	-	40,000		40,000	-	-	-	-	-	-	40,000	-		
Library	Remodel Circulation Desks	-	75,000		75,000	-	-	-	-	-	-	75,000	-		
Library			\$ 226,000	\$ -	\$ 226,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 226,000			
Enterprise Funds															
Airports	PBIA- Taxiway "A" Rehabilitation	CIP	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,112,000	\$ -	\$ 3,112,000	\$ -		
Airports	All Airports- Design and Engineering	CIP	-		-	-	-	-	2,000,000	-	-	2,000,000	8,000,000		
Airports	PBIA- Golfview Apron and Associated Infrastructure	CIP	-		-	-	-	-	-	625,000	-	625,000	-		
Airports	PBIA- Replace Cabin Air Control System	CIP	-		-	-	-	-	150,000	-	-	150,000	600,000		
Airports	PBIA- Fire Rescue	CIP	-		-	-	-	-	30,000	-	-	30,000	120,000		
Airports	PBIA- Equipment Grounds Maintenance	CIP	-		-	-	-	-	711,000	-	-	711,000	400,000		
Airports	PBIA- Terminal Improvements	CIP	-		-	-	-	-	470,000	-	-	470,000	400,000		
Airports	PBIA- Equipment Airport Administration	CIP	-		-	-	-	-	292,000	-	-	292,000	400,000		
Airports	North County Airport- Additional Hangars	CIP	-		-	-	-	-	828,000	-	-	828,000	-		
Airports	Pahokee Airport- Apron Rehab and Taxiway Construction	CIP	-		-	-	-	-	-	243,000	-	243,000	-		
Airports	PBIA- Terminal Maintenance Equipment	CIP	-		-	-	-	-	1,310,000	-	-	1,310,000	400,000		
Airports	PBIA- Environmental	CIP	-		-	-	-	-	20,000	-	-	20,000	80,000		
Airports	PBIA- Permits and Fees	CIP	-		-	-	-	-	5,000	-	-	5,000	20,000		
Airports	Pahokee Airport- Miscellaneous Projects	CIP	-		-	-	-	-	30,000	-	-	30,000	120,000		
Airports	PBIA- Testing and Miscellaneous Engineering	CIP	-		-	-	-	-	10,000	-	-	10,000	40,000		
Airports	PBIA- Project Inspection and Administration	CIP	-		-	-	-	-	10,000	-	-	10,000	40,000		
Airports	PBIA- Airside Projects	CIP	-		-	-	-	-	25,000	-	-	25,000	100,000		
Airports	North County Airport- Miscellaneous Projects	CIP	-		-	-	-	-	25,000	-	-	25,000	100,000		
Airports	PBIA- Demolition	CIP	-		-	-	-	-	35,000	-	-	35,000	140,000		
Airports	PBIA- Landside Projects	CIP	-		-	-	-	-	25,000	-	-	25,000	100,000		
Airports	Lantana Airport- Miscellaneous Projects	CIP	-		-	-	-	-	20,000	-	-	20,000	80,000		
Airports	Terminal Restroom Improvements	CIP	-		-	-	-	-	-	192,000	-	192,000	-		
Airports	PBIA Runway 10R-28L Rehab	CIP	-		-	-	-	-	-	1,328,000	-	1,328,000	-		

SUMMARY OF FY 2014 CAPITAL PROJECTS

		Funding Request												
Dept	Project Title	Funding Prior FY's	Ad Valorem	County Administrator's Cut	Revised Ad Valorem	Bonds	Grants	Impact Fees	Operating	Other	Prop Share	Total	FY 2015- FY 2018 Projections	
Enterprise Funds														
Airports	Lantana Rehab Runway 3/21 & 9/27	CIP	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000	\$ -	\$ 105,000	\$ -	
Airports	PBIA land Acquisitions	CIP	-		-	-	-	-	-	1,942,000	-	1,942,000	-	
Airports			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,996,000	\$ 7,547,000	\$ -	\$ 13,543,000		
WUD	Northern Region Operations Center	CIP	\$ -		\$ -	\$ -	\$ -	\$ -	1,500,000	\$ -	\$ -	1,500,000	\$ -	
WUD	Improvements to Water Treatment Plant #8	CIP	-		-	-	-	-	2,500,000	-	-	2,500,000	18,800,000	
WUD	Improvements to Water Treatment Plant #2	CIP	-		-	-	-	-	4,700,000	-	-	4,700,000	9,900,000	
WUD	Improvements to Water Treatment Plant #3	CIP	-		-	-	-	-	1,500,000	-	-	1,500,000	3,000,000	
WUD	System Wide Wellfield Rehabilitation and Expansion	CIP	-		-	-	-	-	3,129,000	-	-	3,129,000	15,000,000	
WUD	Improvements to Water Treatment Plant #9	CIP	-		-	-	-	-	2,300,000	-	-	2,300,000	3,000,000	
WUD	Reclaimed Water System Improvements and Expansion	CIP	-		-	-	-	-	1,750,000	-	-	1,750,000	4,500,000	
WUD	Southern Region Water Reclamation Facility Improvement	CIP	-		-	-	-	-	3,425,000	-	-	3,425,000	61,700,000	
WUD	Telemetry Information Management System Upgrades	CIP	-		-	-	-	-	1,925,000	-	-	1,925,000	3,350,000	
WUD	System Wide Membrane Element Replacement Projects	CIP	-		-	-	-	-	1,000,000	-	-	1,000,000	4,000,000	
WUD	Lake Region Water Treatment Plant Improvements	CIP	-		-	-	-	-	4,500,000	-	-	4,500,000	2,000,000	
WUD	Lake Region Waste Water Treatment Plant Improvements	CIP	-		-	-	-	-	1,350,000	-	-	1,350,000	2,000,000	
WUD	Glades Region Water Distribution System Rehab	CIP	-		-	-	-	-	5,000,000	-	-	5,000,000	15,000,000	
WUD	Asset Management Program - Water Distribution System Rehab	CIP	-		-	-	-	-	3,000,000	-	-	3,000,000	29,000,000	
WUD	Asset Mgmt Prgm - Wastewater Collection System Pipe Rehab	CIP	-		-	-	-	-	500,000	-	-	500,000	22,500,000	
WUD	Asset Mgmt Prgm - Sewer Lift Station Rehab	CIP	-		-	-	-	-	5,300,000	-	-	5,300,000	22,500,000	
WUD	Special Assessment Program	CIP	-		-	-	-	-	500,000	-	-	500,000	2,000,000	
WUD	Western Region Customer Service and Operations Buildings	CIP	-		-	-	-	-	6,000,000	-	-	6,000,000	-	
WUD			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,879,000	\$ -	\$ -	\$ 49,879,000		
Total Enterprise Funds			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,875,000	\$ 7,547,000	\$ -	\$ 63,422,000		
Total All New Capital			\$ 33,334,598	\$(16,346,360)	\$ 16,988,238	\$ 40,237,000	\$ -	\$ 4,280,000	\$ 55,875,000	\$ 15,908,963	\$ -	\$ 133,289,201		

Palm Beach County
Summary of Departmental Tax Equivalent Funding
FY 2014 Budget Request

	FY 2013 Appropriation	FY 2014 Appropriation	Change in Appropriation	FY 2013 Revenue	FY 2014 Revenue	Change in Revenue	FY 2013 NET AdValorem	FY 2014 NET AdValorem	Change in NET Ad Valorem
BCC Ad Valorem Funded									
Community Services	\$ 64,727,765	\$ 64,154,644	\$ (573,121)	\$ 42,299,744	\$ 41,081,631	\$ (1,218,113)	\$ 22,428,021	\$ 23,073,013	\$ 644,992
County Administration	1,800,329	1,918,082	117,753	406,486	399,174	(7,312)	1,393,843	1,518,908	125,065
County Attorney	5,278,988	5,470,830	191,842	2,099,050	1,983,100	(115,950)	3,179,938	3,487,730	307,792
County Commission	2,760,147	2,864,149	104,002	-	-	-	2,760,147	2,864,149	104,002
County Cooperative Extension	2,662,769	2,505,678	(157,091)	453,362	261,935	(191,427)	2,209,407	2,243,743	34,336
Department of Economic Sustainability	75,283,826	54,900,796	(20,383,030)	73,081,956	52,282,876	(20,799,080)	2,201,870	2,617,920	416,050
Engineering & Public Works	52,787,610	55,048,121	2,260,511	14,375,425	13,849,704	(525,721)	38,412,185	41,198,417	2,786,232
Environmental Resource Mgmt.	44,742,560	44,848,737	106,177	35,930,554	34,901,437	(1,029,117)	8,812,006	9,947,300	1,135,294
Facilities Development & Ops.	37,283,403	37,274,701	(8,702)	4,139,270	4,575,496	436,226	33,144,133	32,699,205	(444,928)
Financial Management & Budget	3,071,236	3,183,071	111,835	215,676	386,457	170,781	2,855,560	2,796,614	(58,946)
Fire Rescue-Dispatch/Drowning Preventi	8,275,102	7,883,934	(391,168)	-	-	-	8,275,102	7,883,934	(391,168)
Fleet	54,309,562	50,412,652	(3,896,910)	54,309,562	50,412,652	(3,896,910)	-	-	-
Human Resources	2,844,226	2,824,207	(20,019)	14,500	14,500	-	2,829,726	2,809,707	(20,019)
Information System Services	28,289,969	28,854,777	564,808	9,280,022	9,190,890	(89,132)	19,009,947	19,663,887	653,940
Internal Audit	966,731	1,026,655	59,924	-	-	-	966,731	1,026,655	59,924
Legislative Affairs	494,947	505,439	10,492	-	-	-	494,947	505,439	10,492
Medical Examiner	2,452,028	2,594,831	142,803	315,000	325,000	10,000	2,137,028	2,269,831	132,803
Metropolitan Planning Org.	3,437,765	4,380,419	942,654	3,322,159	4,190,244	868,085	115,606	190,175	74,569
Palm Tran	108,781,548	114,582,069	5,800,521	60,523,562	64,850,964	4,327,402	48,257,986	49,731,105	1,473,119
Parks & Recreation	62,694,401	63,982,116	1,287,715	16,900,258	17,575,349	675,091	45,794,143	46,406,767	612,624
Planning and Zoning	12,581,005	13,480,149	899,144	4,012,771	4,796,056	783,285	8,568,234	8,684,093	115,859
Public Affairs	5,644,152	5,584,217	(59,935)	1,886,760	1,782,376	(104,384)	3,757,392	3,801,841	44,449
Public Safety	43,918,948	43,886,257	(32,691)	26,661,786	26,098,754	(563,032)	17,257,162	17,787,503	530,341
Purchasing	3,420,929	3,576,099	155,170	8,500	9,310	810	3,412,429	3,566,789	154,360
Risk Management	107,237,045	106,676,924	(560,121)	106,866,984	106,327,065	(539,919)	370,061	349,859	(20,202)
Non-Departmental									
Criminal Justice Commission	2,692,547	1,879,067	(813,480)	1,949,846	1,180,471	(769,375)	742,701	698,596	(44,105)
Office of Community Revitalization	2,271,171	1,842,986	(428,185)	1,682,996	1,225,411	(457,585)	588,175	617,575	29,400
Office of Equal Opportunity	1,300,884	1,326,665	25,781	709,443	606,917	(102,526)	591,441	719,748	128,307
Office of Small Business Assistance	786,636	827,918	41,282	35,000	35,000	-	751,636	792,918	41,282
Total - BCC Ad Valorem Funded	\$ 742,798,229	\$ 728,296,190	\$ (14,502,039)	\$ 461,480,672	\$ 438,342,769	\$ (23,137,903)	\$ 281,317,557	\$ 289,953,421	\$ 8,635,864

Palm Beach County
Summary of Departmental Tax Equivalent Funding
FY 2014 Budget Request

	FY 2013 Appropriation	FY 2014 Appropriation	Change in Appropriation	FY 2013 Revenue	FY 2014 Revenue	Change in Revenue	FY 2013 NET AdValorem	FY 2014 NET AdValorem	Change in NET Ad Valorem
BCC Non-Ad Valorem									
Airports	\$ 90,555,004	\$ 79,547,937	\$ (11,007,067)	\$ 90,555,004	\$ 79,547,937	\$ (11,007,067)	\$ -	\$ -	\$ -
PZ&B-Building Division	16,880,883	21,407,482	4,526,599	16,880,883	21,407,482	4,526,599	-	-	-
Tourist Development	56,222,576	58,650,724	2,428,148	56,222,576	58,650,724	2,428,148	-	-	-
Water Utilities	123,267,096	134,009,355	10,742,259	123,267,096	134,009,355	10,742,259	-	-	-
Total - BCC Non Ad Valorem	\$ 286,925,559	\$ 293,615,498	\$ 6,689,939	\$ 286,925,559	\$ 293,615,498	\$ 6,689,939	\$ -	\$ -	\$ -
Total - BCC Departments	\$ 1,029,723,788	\$ 1,021,911,688	\$ (7,812,100)	\$ 748,406,231	\$ 731,958,267	\$ (16,447,964)	\$ 281,317,557	\$ 289,953,421	\$ 8,635,864
Dependent Districts									
Library	\$ 49,307,683	\$ 48,631,772	\$ (675,911)	\$ 11,890,551	\$ 9,915,803	\$ (1,974,748)	\$ 37,417,132	\$ 38,715,969	\$ 1,298,837
Fire Rescue - Main MSTU	324,947,626	326,053,438	1,105,812	147,941,127	143,051,982	(4,889,145)	177,006,499	183,001,456	5,994,957
Jupiter Fire Rescue	14,824,053	15,098,286	274,233	(642,649)	(544,314)	98,335	15,466,702	15,642,600	175,898
Total - Dependent Districts	\$ 389,079,362	\$ 389,783,496	\$ 704,134	\$ 159,189,029	\$ 152,423,471	\$ (6,765,558)	\$ 229,890,333	\$ 237,360,025	\$ 7,469,692
Other									
Commission on Ethics	\$ 589,402	\$ 564,299	\$ (25,103)	\$ 113,776	\$ 88,673	\$ (25,103)	\$ 475,626	\$ 475,626	\$ -
CRAs	21,527,800	23,008,693	1,480,893	-	-	-	21,527,800	23,008,693	1,480,893
Health Department	1,992,586	2,052,586	60,000	-	-	-	1,992,586	2,052,586	60,000
Financially Assisted Agencies/ County Sp	12,220,011	12,220,011	-	-	-	-	12,220,011	12,220,011	-
General Government	18,278,075	17,744,754	(533,321)	21,916,078	18,927,809	(2,988,269)	(3,638,003)	(1,183,055)	2,454,948
Other County Funded Programs	23,435,000	23,435,000	-	-	-	-	23,435,000	23,435,000	-
Office of Inspector General	3,798,961	3,703,143	(95,818)	2,573,961	2,478,143	(95,818)	1,225,000	1,225,000	-
Scripps	350,000	250,000	(100,000)	-	-	-	350,000	250,000	(100,000)
Value Adjustment Board	838,549	838,549	-	513,020	513,020	-	325,529	325,529	-
Total - Other	\$ 83,030,384	\$ 83,817,035	\$ 786,651	\$ 25,116,835	\$ 22,007,645	\$ (3,109,190)	\$ 57,913,549	\$ 61,809,390	\$ 3,895,841
Judicial									
Court Admin	\$ 1,363,548	\$ 1,417,351	\$ 53,803	\$ 368,323	\$ 441,474	\$ 73,151	\$ 995,225	\$ 975,877	\$ (19,348)
Law Library	622,536	670,978	48,442	622,536	670,978	48,442	-	-	-
Public Defender	531,716	378,471	(153,245)	246,587	94,000	(152,587)	285,129	284,471	(658)
State Attorney	283,553	289,973	6,420	-	-	-	283,553	289,973	6,420
Court Related Information Technology	3,586,197	3,788,616	202,419	2,028,437	2,455,198	426,761	1,557,760	1,333,418	(224,342)
Total - Judicial	\$ 6,387,550	\$ 6,545,389	\$ 157,839	\$ 3,265,883	\$ 3,661,650	\$ 395,767	\$ 3,121,667	\$ 2,883,739	\$ (237,928)

Palm Beach County
Summary of Departmental Tax Equivalent Funding
FY 2014 Budget Request

	FY 2013 Appropriation	FY 2014 Appropriation	Change in Appropriation	FY 2013 Revenue	FY 2014 Revenue	Change in Revenue	FY 2013 NET AdValorem	FY 2014 NET AdValorem	Change in NET Ad Valorem
Constitutional Officers									
Clerk & Comptroller	\$ 11,960,081	\$ 12,589,198	\$ 629,117	\$ 500,000	\$ 2,000,000	\$ 1,500,000	\$ 11,460,081	\$ 10,589,198	\$ (870,883)
Property Appraiser	16,750,000	17,077,000	327,000	-	-	-	16,750,000	17,077,000	327,000
Sheriff's Office **	486,764,196	502,904,740	16,140,544	79,364,391	78,334,493	(1,029,898)	407,399,805	424,570,247	17,170,442
Supervisor of Elections	10,110,000	9,252,989	(857,011)	-	400,000	400,000	10,110,000	8,852,989	(1,257,011)
Tax Collector ***	5,366,000	4,166,000	(1,200,000)	-	-	-	5,366,000	4,166,000	(1,200,000)
Total - Constitutional Officers	\$ 530,950,277	\$ 545,989,927	\$ 15,039,650	\$ 79,864,391	\$ 80,734,493	\$ 870,102	\$ 451,085,886	\$ 465,255,434	\$ 14,169,548

** Excluding the Sheriff's FY 13 \$6,860,585 Carry Forward and the recognition an additional excess fess, the Sheriff's FY 14 net ad valorem increase is \$18,631,027.

***Tax Collector is budgeted at an estimated level, pending receipt of their budget due on August 1st.

Position Summary by Department

	Adopted	Adopted	FY 2009-FY 2013		Adopted	Mid Year Adj		Proposed FY 2014		Total
Department	FY 2008	FY 2009	Additions	Deletions	FY 2013	Additions	Deletions	Additions	Deletions	FY 2014
<u>Board of County Commissioners</u>										
Community Services	469	471	35	(74)	432	2	0	0	(30)	404
County Administration	13	12	0	(1)	11	0	0	0	0	11
County Attorney	55	51	0	(9)	42	0	0	0	0	42
County Commission	28	28	0	(1)	27	0	0	0	0	27
County Cooperative Extension Service	39	36	2	(8)	30	1	0	0	0	31
Economic Sustainability	61	60	25	(16)	69	2	0	0	(16)	55
Engineering & Public Works	499	487	1	(67)	421	0	0	0	0	421
Environmental Resources Management	151	145	1	(20)	126	0	0	0	0	126
Facilities Development & Operations	386	359	0	(59)	300	0	0	0	(3)	297
Financial Management & Budget	43	38	0	(7)	31	0	0	0	0	31
Fleet Management	72	70	0	(16)	54	0	0	0	0	54
Human Resources	39	38	0	(6)	32	0	0	0	0	32
Information Systems Services	225	211	38	(33)	216	0	0	0	(3)	213
Internal Auditor	12	11	0	(3)	8	0	0	0	0	8
Legislative Affairs	4	4	0	(1)	3	0	0	0	0	3
Medical Examiner	22	22	0	(3)	19	0	0	0	0	19
Metropolitan Planning Organization	10	10	0	0	10	0	0	0	0	10
Palm Tran	570	555	10	(7)	558	3	0	18	0	579
Parks & Recreation	699	657	1	(96)	562	0	(14)	11	(1)	558
PZ&B - Planning & Zoning	203	185	0	(49)	136	2	0	1	0	139
Public Affairs	56	54	0	(12)	42	0	0	0	0	42
Public Safety	372	345	17	(55)	307	1	0	1	0	309
Purchasing	51	46	1	(3)	44	0	0	0	0	44
Risk Management	37	36	0	(6)	30	0	0	0	0	30
Non-Departmental:										
Criminal Justice Commission	19	17	1	(7)	11	0	0	0	0	11
Office of Community Revitalization	9	7	0	(1)	6	0	0	0	0	6
Office of Equal Opportunity	12	12	0	0	12	0	0	0	0	12
Office of Small Business Assistance	8	8	0	(1)	7	0	0	0	0	7
Total BCC Ad Valorem Funded	4,164	3,975	132	(561)	3,546	11	(14)	31	(53)	3,521
<u>Other Departments and Agencies</u>										
Airports	159	161	0	(12)	149	0	0	0	0	149
PZ&B - Building Division	197	148	0	(44)	104	0	0	0	0	104
County Library	481	452	0	(33)	419	0	0	1	0	420
Fire-Rescue	1,471	1,473	84	(67)	1,490	0	0	0	0	1,490
Tourist Development	4	5	0	(1)	4	0	0	0	0	4
Water Utilities	518	499	60	(1)	558	0	0	3	0	561
Commission on Ethics	0	0	6	0	6	0	(1)	0	0	5
Office of Inspector General	0	0	40	0	40	0	0	0	0	40
Total Other Departments and Agencies	2,830	2,738	190	(158)	2,770	0	(1)	4	0	2,773
Total BCC	6,994	6,713	322	(719)	6,316	11	(15)	35	(53)	6,294
<u>Constitutional Officers</u>										
Clerk & Comptroller	144	144	0	(10)	134	5	(1)	0	0	138
15th Judicial Circuit	20	20	6	(3)	23	1	0	1	0	25
Property Appraiser	280	280	0	(14)	266	0	0	0	0	266
Sheriff	3,812	3,848	184	(120)	3,912	41	(1)	0	0	3,952
Supervisor of Elections	45	45	3	(3)	45	0	0	0	0	45
Tax Collector	269	264	41	0	305	0	0	0	0	305
Total Constitutional Officers	4,570	4,601	234	(150)	4,685	47	(2)	1	0	4,731
Grand Total	11,564	11,314	556	(869)	11,001	58	(17)	36	(53)	11,025

BUDGET COMPARISON BY FUND - FY 2013 AND 2014

Board of County Commissioners

2012 Non-Exempt Valuation Countywide \$125,403,839,154

2013 Tentative Non-Exempt Valuation Countywide \$130,316,225,167

		2013 Adopted				2014 Adopted			
Fund	Fund Name	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
0001	General Fund	4.7815	599,618,457	438,262,304	1,037,880,761	4.7815	623,107,031	438,779,162	1,061,886,193
	Operating Ad Valorem Tax Funds - Countywide	4.7815	599,618,457	438,262,304	1,037,880,761	4.7815	623,107,031	438,779,162	1,061,886,193
2019	25M GO Parks & Cultural Facilities 2003	0.0097	1,217,281	(11,862)	1,205,419	0.0000	0	0	0
2020	25M GO Parks & Recreation Facilities 2005	0.0096	1,204,732	(1,807)	1,202,925	0.0096	1,251,884	(50,409)	1,201,475
2038	50M GO 06 DS Waterfront Access	0.0302	3,789,885	(61,331)	3,728,554	0.0295	3,846,936	(121,822)	3,725,114
2508	45.625M GO Refunding 98 Interest & Sinking	0.0339	4,254,209	(95,996)	4,158,213	0.0330	4,303,353	(150,015)	4,153,338
2513	16M GO 05A DS, Ref 25M Rec Fac 99A	0.0161	2,020,435	(10,910)	2,009,525	0.0158	2,060,393	(49,868)	2,010,525
2518	115.8M GO Tax 06 DS, Ref 75M Land Acq 99B & 01A	0.0976	12,248,105	(163,560)	12,084,545	0.0956	12,466,682	(380,284)	12,086,398
2525	28.7M GO 10 DS, Ref Part 25M Parks GO 03 & 05	0.0116	1,455,717	(54,167)	1,401,550	0.0202	2,634,173	(122,623)	2,511,550
	Voted Debt Service Ad Valorem Tax - Countywide	0.2087	26,190,364	(399,633)	25,790,731	0.2037	26,563,421	(875,021)	25,688,400
	Total Ad Valorem Tax Funds - Countywide	4.9902	625,808,821	437,862,671	1,063,671,492	4.9852	649,670,452	437,904,141	1,087,574,593
1000	Senior Citizens Centers		0	587,215	587,215		0	0	0
1001	HUD Supportive Housing		0	989,878	989,878		0	1,113,264	1,113,264
1002	Head Start		0	28,082,548	28,082,548		0	27,621,863	27,621,863
1003	Community Action Program		0	1,372,886	1,372,886		0	1,158,045	1,158,045
1004	Farmworkers Jobs/Education Program		0	297,937	297,937		0	295,429	295,429
1006	DOSS - Administration		0	7,592,929	7,592,929		0	8,291,364	8,291,364
1009	Low Income Home Energy Assistance Program		0	3,907,173	3,907,173		0	3,945,888	3,945,888
1010	Ryan White Care Program		0	9,054,547	9,054,547		0	8,943,435	8,943,435
1100	Affordable Housing Trust Fund (SHIP)		0	2,425,867	2,425,867		0	1,836,067	1,836,067
1101	Housing & Community Development		0	13,160,011	13,160,011		0	11,346,913	11,346,913
1103	Home Investment Partnership Act		0	8,482,285	8,482,285		0	4,108,391	4,108,391
1104	Section 108 Loan Fund		0	172,074	172,074		0	176,490	176,490
1106	Disaster Recovery Initiative		0	5,694,896	5,694,896		0	3,482,727	3,482,727
1108	Disaster Recovery Initiative #3 (Wilma)		0	5,010,518	5,010,518		0	2,132,482	2,132,482
1109	Neighborhood Stabilization Program		0	1,790,545	1,790,545		0	1,619,999	1,619,999
1112	Neighborhood Stabilization Program 2		0	10,921,426	10,921,426		0	973,953	973,953

BUDGET COMPARISON BY FUND - FY 2013 AND 2014

Board of County Commissioners

2012 Non-Exempt Valuation Countywide \$125,403,839,154

2013 Tentative Non-Exempt Valuation Countywide \$130,316,225,167

		2013 Adopted				2014 Adopted			
Fund	Fund Name	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
1113	Neighborhood Stabilization Program 3		0	6,086,780	6,086,780		0	4,951,729	4,951,729
1114	Workplace Housing Trust Fund		0	0	0		0	407,500	407,500
1150	Juvenile Assessment Center Fund		0	40,682	40,682		0	50,959	50,959
1151	Law Enforcement Trust Fund		0	3,196,242	3,196,242		0	1,499,988	1,499,988
1152	Sheriff's Grants		0	5,064,394	5,064,394		0	2,442,123	2,442,123
1171	Optical Scan Voting Equipment		0	125,000	125,000		0	0	0
1200	Beautification Maintenance		0	1,557,075	1,557,075		0	1,441,743	1,441,743
1201	County Transportation Trust		0	40,368,997	40,368,997		0	44,151,145	44,151,145
1202	Street Lighting Maintenance		0	1,260,052	1,260,052		0	1,180,478	1,180,478
1203	Red Light Camera Fund		0	1,400,000	1,400,000		0	1,438,122	1,438,122
1220	Natural Areas Stewardship Endowment		0	5,170,627	5,170,627		0	4,884,761	4,884,761
1222	Ag Reserve Land Management		0	1,289,762	1,289,762		0	1,376,193	1,376,193
1223	Environmental Enhance-Freshwater		0	494,255	494,255		0	477,753	477,753
1224	Environmental Enhance-Saltwater		0	758,171	758,171		0	501,617	501,617
1225	Environmental Enhance-Nonspecific		0	4,330,083	4,330,083		0	5,088,887	5,088,887
1226	Natural Areas Fund		0	19,545,680	19,545,680		0	21,025,430	21,025,430
1227	Pollution Recovery Trust Fund		0	2,525,578	2,525,578		0	2,437,591	2,437,591
1228	State Mosquito		0	97,578	97,578		0	47,962	47,962
1229	FDEP Lake Worth Lagoon Ecosystem		0	1,752,948	1,752,948		0	192,874	192,874
1230	Petroleum Storage Tank Program		0	1,357,740	1,357,740		0	844,273	844,273
1231	Petroleum Storage Tank Compliance		0	522,868	522,868		0	715,660	715,660
1250	Handicapped Parking Enforcement		0	373,918	373,918		0	325,560	325,560
1252	HUD - Fair Housing		0	253,525	253,525		0	199,357	199,357
1261	Bond Waiver Program R-89/1178		0	691,333	691,333		0	683,558	683,558
1262	Intergovernmental Radio Communication Program		0	2,143,065	2,143,065		0	0	0
1263	School Impact Fees Zone 1		0	2,222,104	2,222,104		0	6,808,671	6,808,671
1264	School Impact Fees Zone 2		0	2,253,036	2,253,036		0	5,110,003	5,110,003
1265	School Impact Fees Zone 3		0	3,892,834	3,892,834		0	9,946,610	9,946,610
1266	School Impact Fees Zone 4		0	2,169,534	2,169,534		0	5,224,963	5,224,963
1267	School Concurrency		0	2,000	2,000		0	2,000	2,000
1269	Intergovernmental Radio Communication Program- Countywide		0	1,088,440	1,088,440		0	0	0
1321	Law Library		0	622,536	622,536		0	670,978	670,978
1323	Criminal Justice Trust Fund		0	791,269	791,269		0	644,444	644,444
1324	Local Requirements & Innovations Fund FS 29.004		0	235,000	235,000		0	253,736	253,736
1325	Legal Aid Programs Fund FS 29.008		0	235,000	235,000		0	253,736	253,736

BUDGET COMPARISON BY FUND - FY 2013 AND 2014

Board of County Commissioners

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		2013 Adopted				2014 Adopted			
Fund	Fund Name	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
1326	JAC/Juvenile Programs Fund		0	235,000	235,000		0	253,736	253,736
1327	Court Information Technology Fund		0	3,586,197	3,586,197		0	3,788,616	3,788,616
1340	Palm Tran Operations		0	68,642,018	68,642,018		0	73,978,900	73,978,900
1341	Palm Tran Grants		0	47,541,072	47,541,072		0	48,456,628	48,456,628
1360	Metro Planning Organization		0	3,437,765	3,437,765		0	4,380,419	4,380,419
1384	Golf Course Operations		0	8,092,681	8,092,681		0	8,795,508	8,795,508
1401	CCRT Street Lighting Maintenance		0	1,682,996	1,682,996		0	1,225,411	1,225,411
1402	Nuisance Abatement		0	1,183,900	1,183,900		0	1,810,760	1,810,760
1420	AC & C Mobile Spay/Neuter Program		0	643,137	643,137		0	861,274	861,274
1421	Animal Regulation Trust Fund		0	42,064	42,064		0	0	0
1423	Victims of Crime Emergency Support Fund		0	40,563	40,563		0	43,785	43,785
1424	E-911 Program Wire Line FS 365.171		0	1,105,812	1,105,812		0	1,065,160	1,065,160
1425	EMS Award-Grant Program		0	917,797	917,797		0	288,470	288,470
1426	Public Safety Grants		0	1,855,867	1,855,867		0	606,161	606,161
1427	Emergency Management		0	185,122	185,122		0	33,725	33,725
1428	EM Preparedness & Assistance		0	664,398	664,398		0	694,998	694,998
1429	Regulation Of Towing Business		0	210,132	210,132		0	335,823	335,823
1430	Vehicle For Hire Ordinance		0	709,191	709,191		0	925,849	925,849
1432	Moving Ordinance		0	94,939	94,939		0	98,638	98,638
1433	E-911 Wireless FS365.172/173		0	578,324	578,324		0	0	0
1434	E-911 Carryforward FS 365.172/173		0	12,850,511	12,850,511		0	14,247,018	14,247,018
1435	E-911 Grant Fund		0	1,970,227	1,970,227		0	2,068,556	2,068,556
1437	Family Drug Court Grant Fund		0	169,495	169,495		0	0	0
1439	Radiological Emergency Preparedness-FPL		0	95,941	95,941		0	96,558	96,558
1440	High Ridge Activity Fund		0	30,979	30,979		0	33,527	33,527
1450	TDC-Convention Center Operations		0	5,607,439	5,607,439		0	6,613,047	6,613,047
1451	TDC-Film Commission		0	903,813	903,813		0	1,042,361	1,042,361
1452	TDC-Special Projects		0	531,302	531,302		0	404,404	404,404
1453	TDC-4th Cent Local Option Tax		0	11,228,643	11,228,643		0	11,175,245	11,175,245
1454	TDC-Tourism		0	11,394,789	11,394,789		0	11,032,369	11,032,369
1455	TDC-Cultural Arts		0	5,064,650	5,064,650		0	5,278,871	5,278,871
1456	TDC-Beaches		0	3,015,381	3,015,381		0	2,556,654	2,556,654
1457	TDC-Sports Commission		0	1,749,307	1,749,307		0	1,764,291	1,764,291
1458	TDC-1st Cent Tourist Local Option Tax		0	19,507,252	19,507,252		0	21,383,482	21,383,482
1470	Drug Abuse Trust Fund		0	61,281	61,281		0	66,624	66,624

BUDGET COMPARISON BY FUND - FY 2013 AND 2014

Board of County Commissioners

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2013 Tentative Non-Exempt Valuation Countywide \$130,316,225,167

		2013 Adopted				2014 Adopted			
Fund	Fund Name	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
1480	Driver Education Trust Fund		0	1,529,680	1,529,680		0	1,788,152	1,788,152
1482	Cooperative Extension Revenue Fund		0	412,385	412,385		0	271,811	271,811
1483	PBC Office of Inspector General		0	3,798,961	3,798,961		0	3,703,143	3,703,143
1484	PBC Commission on Ethics		0	589,402	589,402		0	564,299	564,299
1500	Crime Prevention Fund		0	284,080	284,080		0	360,478	360,478
1501	Domestic Violence Fund		0	38,206	38,206		0	75,833	75,833
1503	JAG-LLEBG ARRA Fund 2009		0	23,606	23,606		0	0	0
1505	Local Law Enfor Blk Grant 2003		0	11,060	11,060		0	0	0
1507	Criminal Justice Grant Fund		0	1,626,100	1,626,100		0	670,993	670,993
1511	JAG Program Local Solicitation Fund		0	0	0		0	144,000	144,000
1521	Public Affairs Replacement Frequency		0	1,466,760	1,466,760		0	1,302,376	1,302,376
1539	Economic Development		0	4,686,765	4,686,765		0	5,514,029	5,514,029
1540	HUD Loan Repayment Account		0	13,589,782	13,589,782		0	16,299,138	16,299,138
1541	Energy Efficiency & Consv Blk Grant		0	1,342,658	1,342,658		0	64,740	64,740
1542	HUD Community Challenge Planning Grant		0	1,651,280	1,651,280		0	1,482,881	1,482,881
1543	USDA Intermediary Relending Loan Program		0	0	0		0	237,900	237,900
2003	233.6M NAV 90 DS, Criminal Justice Facilities		0	2,884,579	2,884,579		0	21,180,634	21,180,634
2018	94.3M NAV 04 DS, Pub Imprv & Ref Airport Cntr 92		0	5,409,406	5,409,406		0	4,602,783	4,602,783
2028	133.9M NAV 05A DS, Scripps Construction		0	6,641,785	6,641,785		0	6,614,460	6,614,460
2031	38.8M NAV 04A DS,Four Corners/Mecca Land Acq		0	1,890,846	1,890,846		0	1,881,829	1,881,829
2034	24.4M NAV Tax 04B DS, Scripps Ld Acq		0	2,717,560	2,717,560		0	2,492,751	2,492,751
2040	14.6M NAV 06 DS, Parking Facilities Expansion		0	1,147,501	1,147,501		0	1,135,503	1,135,503
2041	13.0M NAV 05 DS, 2nd FAU/Scripps Beeline		0	1,699,307	1,699,307		0	1,651,680	1,651,680
2052	98.0M NAV 07C DS, Scripps/Briger		0	7,806,576	7,806,576		0	7,709,328	7,709,328
2053	176.5M NAV 08 DS, Jail Expand/Pub Bldg		0	11,268,550	11,268,550		0	11,268,150	11,268,150
2054	176.5M NAV 08 DSR, Jail Expand/Pub Bldg		0	11,466,050	11,466,050		0	11,380,832	11,380,832
2058	35.0M NAV 08 DS, PBSO Mobile Data		0	6,394,352	6,394,352		0	6,394,352	6,394,352
2061	11.6M Note Payable 08 DS, ESL Jupiter		0	875,922	875,922		0	857,733	857,733
2067	94.2M NAV 08-2 DS, Max Planck & SS Refunding		0	7,622,130	7,622,130		0	7,606,155	7,606,155
2068	94.2M NAV 08-2 DSR, Max Planck & SS Refunding		0	7,794,430	7,794,430		0	7,696,836	7,696,836
2069	30.6M NAV 11 DS, Ocean Ave Bridge & Max Planck2		0	4,853,013	4,853,013		0	2,096,684	2,096,684
2071	10.1M NAV 112 DS, ISS VOIP		0	0	0		0	1,556,468	1,556,468
2505	32.7M NAV 97 DS, Ref 233.6M CJF 90		0	17,750,723	17,750,723		0	0	0
2509	18.5M NAV 02 DS, Ref 26.3M CJF Comp 94		0	2,118,850	2,118,850		0	2,117,350	2,117,350
2510	6.5M NAV 03 DS, Ref 8.5M Pub Imprv 94		0	712,732	712,732		0	711,331	711,331

BUDGET COMPARISON BY FUND - FY 2013 AND 2014

Board of County Commissioners

2012 Non-Exempt Valuation Countywide \$125,403,839,154

2013 Tentative Non-Exempt Valuation Countywide \$130,316,225,167

		2013 Adopted				2014 Adopted			
Fund	Fund Name	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
2511	81.3M NAV 04 DS, Ref 80.7M Conv Cntr 01		0	2,940,059	2,940,059		0	2,925,428	2,925,428
2514	17.4M NAV 05 DS, Ref 26M Parks & Rec Fac 96		0	2,050,344	2,050,344		0	2,040,288	2,040,288
2515	13.4M NAV 05 DS, Ref 22M N.C Court & PBSO MP 97		0	1,651,270	1,651,270		0	1,665,623	1,665,623
2516	9.5M NAV 05 DS, Ref 15M Judicial Parking 95		0	1,155,713	1,155,713		0	1,153,225	1,153,225
2517	20.07M NAV 05 DS, Ref 28M Stadium Fac 96		0	2,168,026	2,168,026		0	2,166,215	2,166,215
2519	115.8M GO Tax Coupon 06 DS, Ref 75M Land Acq 99B & 01A		0	395,844	395,844		0	395,845	395,845
2520	2.5M NAV 07A DS, Ref 6M BAN Bio Resch 06A		0	187,910	187,910		0	187,829	187,829
2521	5.1M NAV 07B DS, Ref 6M BAN Bio Resch 06A&B		0	429,785	429,785		0	429,502	429,502
2522	29.4M NAV 08A DS, Ref SS#1,3&5		0	2,866,836	2,866,836		0	2,822,896	2,822,896
2523	11.5M NAV Tax 10 DS, Ref 11M Conv Hotel BAN 07		0	1,109,332	1,109,332		0	1,108,487	1,108,487
2526	62.7M NAV 11 DS, Ref Part 81M Conv Cntr 04		0	3,140,450	3,140,450		0	3,140,450	3,140,450
2527	62.7M NAV 11 DSR, Ref Part 81M Conv Cntr 04		0	5,701,875	5,701,875		0	5,701,875	5,701,875
2528	16.1M NAV 12 DS, Ref 16M 4 Pts BAN 09		0	1,382,805	1,382,805		0	1,370,209	1,370,209
2529	147.0M NAV 12 DS, Ref 94M 04/38M 04A/133M 05A		0	6,631,419	6,631,419		0	7,169,000	7,169,000
2530	Sale of Mecca Farms to SFMD		0	0	0		0	26,000,000	26,000,000
3000	25.0M GO 99A, Recreation & Cultural		0	943,127	943,127		0	357,024	357,024
3014	80.7M NAV 01, Convention Center		0	7,269,964	7,269,964		0	6,668,343	6,668,343
3017	26.3M NAV 96, Parks & Recreation Facilities		0	26,344	26,344		0	14,017	14,017
3018	94.3M NAV 04, Pub Imprv & Ref Airport Cntr 92		0	406,953	406,953		0	365,438	365,438
3019	25.0M GO 03, Recreational & Cultural Facilities		0	2,333,838	2,333,838		0	1,659,710	1,659,710
3020	25.0M GO 05, Recreational & Cultural Facilities		0	13,403,493	13,403,493		0	7,291,583	7,291,583
3028	133.9M NAV 05A, Scripps Construction		0	7,527	7,527		0	7,553	7,553
3032	27.0M Sunshine#7A 06, Var Crthse & Gen Govt Bldg		0	36,981	36,981		0	0	0
3033	5.6M Sunshine#6 04, Scripps Infrastructure & Beeline		0	91,283	91,283		0	0	0
3037	11.5M LT BAN Tax 05, Convention Center Hotel Site Acq		0	395,584	395,584		0	0	0
3038	50.0M GO 06, Waterfront Access		0	12,159,986	12,159,986		0	10,461,863	10,461,863
3040	14.6M NAV 06, Parking Facilities Expansion		0	968,200	968,200		0	884,392	884,392
3043	6.1M Sunshine #8 '06, Park & Marina Improvements		0	112,108	112,108		0	132,061	132,061
3046	8.1M Sunshine#9 06, So County Golf Course CTF		0	57,601	57,601		0	53,970	53,970
3052	98.0M NAV 07C CTF, Scripps/Briger		0	3,279,603	3,279,603		0	2,756,169	2,756,169
3053	176.5M NAV 08 CTF, Jail Expand/Pub Bldg		0	15,207,244	15,207,244		0	9,069,884	9,069,884
3058	35M NAV 08 CP, PBSO Mobile Data		0	18,142,550	18,142,550		0	14,427,427	14,427,427
3061	11.6M Note Payable 08 CP, ESL Jupiter		0	9,375	9,375		0	2,897,914	2,897,914
3067	94.1M NAV 08-2 CP, Max Planck & SS Refunding		0	1,672,461	1,672,461		0	1,667,109	1,667,109
3069	15.0M NAV 11 CP, Ocean Ave Lantana Bridge		0	8,018,240	8,018,240		0	506,567	506,567

BUDGET COMPARISON BY FUND - FY 2013 AND 2014

Board of County Commissioners

2012 Non-Exempt Valuation Countywide \$125,403,839,154

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		2013 Adopted				2014 Adopted			
	Fund Name	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
3070	15.6M NAV 11 CP, Max Planck		0	254,418	254,418		0	253,415	253,415
3071	10.1M NAV 12 CP, ISS VOIP		0	0	0		0	10,019,942	10,019,942
3500	Transportation Improvement Fund		0	225,780,353	225,780,353		0	213,553,088	213,553,088
3501	Road Impact Fee Zone 1		0	42,046,639	42,046,639		0	46,376,457	46,376,457
3502	Road Impact Fee Zone 2		0	30,712,488	30,712,488		0	29,952,717	29,952,717
3503	Road Impact Fee Zone 3		0	36,515,146	36,515,146		0	33,048,027	33,048,027
3504	Road Impact Fee Zone 4		0	18,845,066	18,845,066		0	22,451,815	22,451,815
3505	Road Impact Fee Zone 5		0	38,440,303	38,440,303		0	44,564,593	44,564,593
3515	Abacoa Impact Fee Account		0	460,871	460,871		0	945,547	945,547
3516	Abacoa Trust Sub Account		0	4,883,510	4,883,510		0	5,001,399	5,001,399
3519	Northlake Blvd Agreement W/NPBCID		0	37,308	37,308		0	70,022	70,022
3523	Proportionate Share Trust Fund		0	23,109,152	23,109,152		0	22,984,692	22,984,692
3531	Impact Fee Program-Roads Zone 1		0	1,122,765	1,122,765		0	1,709,896	1,709,896
3532	Impact Fee Program - Roads Zone 2		0	0	0		0	924,005	924,005
3533	Impact Fee Program - Roads Zone 3		0	0	0		0	936,648	936,648
3534	Impact Fee Program - Roads Zone 4		0	0	0		0	523,261	523,261
3535	Impact Fee Program - Roads Zone 5		0	0	0		0	964,383	964,383
3600	Park Improvement Fund		0	5,501,449	5,501,449		0	6,756,007	6,756,007
3601	Park Impact Fees Z-1		0	1,585,568	1,585,568		0	2,882,958	2,882,958
3602	Park Impact Fees Z-2		0	3,108,275	3,108,275		0	3,783,896	3,783,896
3603	Park Impact Fees Z-3		0	4,782,256	4,782,256		0	6,798,973	6,798,973
3621	Impact Fee Program - Parks Zone 1		0	0	0		0	42,777	42,777
3622	Impact Fee Program - Parks Zone 2		0	0	0		0	51,008	51,008
3623	Impact Fee Program - Parks Zone 3		0	0	0		0	115,423	115,423
3650	Unit 11 Acquisition/Enhancement		0	2,943,789	2,943,789		0	2,632,049	2,632,049
3651	South Loxahatchee Slough Wetland Restoration		0	241,032	241,032		0	243,037	243,037
3652	Beach Improvement		0	33,157,726	33,157,726		0	30,794,479	30,794,479
3653	South Lake Worth Inlet		0	2,442,347	2,442,347		0	3,296,187	3,296,187
3654	Environmental Resources Capital Projects		0	8,480,461	8,480,461		0	4,837,552	4,837,552
3800	PUD Civic Site Cash Out		0	2,580,594	2,580,594		0	3,089,247	3,089,247
3801	800 Mhz RR+I Fund		0	40,533,496	40,533,496		0	39,973,255	39,973,255
3803	Law Enforcement/Impact Fees Z2 Road Patrol		0	2,082,254	2,082,254		0	2,277,825	2,277,825
3804	Public Building Improvement Fund		0	36,783,123	36,783,123		0	38,075,224	38,075,224
3805	Public Building Impact Fees		0	3,622,126	3,622,126		0	4,513,828	4,513,828
3807	TDC-Bldg Renewal & Replacement		0	10,474,305	10,474,305		0	10,420,352	10,420,352

BUDGET COMPARISON BY FUND - FY 2013 AND 2014

Board of County Commissioners

2012 Non-Exempt Valuation Countywide \$125,403,839,154

2013 Tentative Non-Exempt Valuation Countywide \$130,316,225,167

		2013 Adopted				2014 Adopted			
Fund	Fund Name	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
3815	Impact Fee Program - Public Building		0	0	0		0	89,812	89,812
3900	Capital Outlay		0	17,094,189	17,094,189		0	13,834,271	13,834,271
3901	Information Technology Capital Improvements		0	8,976,822	8,976,822		0	8,402,529	8,402,529
3902	Court Related Info Technology Capital Improvements		0	225,398	225,398		0	69,537	69,537
3903	Energy Efficiency and Conservation Block Grant - Capital		0	523,473	523,473		0	459,427	459,427
4000	WUD Revenue		0	170,942,000	170,942,000		0	179,750,000	179,750,000
4001	WUD Operation & Maintenance		0	123,267,096	123,267,096		0	134,009,355	134,009,355
4010	WUD Renewal & Replacement		0	1,000,000	1,000,000		0	1,000,000	1,000,000
4011	WUD Capital Improvements		0	185,860,182	185,860,182		0	235,799,088	235,799,088
4012	WUD Connection Charge Account		0	5,500,000	5,500,000		0	8,078,000	8,078,000
4013	WUD Special Assessment Program		0	3,601,351	3,601,351		0	4,001,394	4,001,394
4015	WUD FPL Reclaimed Water Renewal & Replacement		0	1,441,746	1,441,746		0	2,145,347	2,145,347
4031	Debt Service WUD Ecr Loan		0	325,000	325,000		0	0	0
4032	Debt Service WUD 95		0	1,041,000	1,041,000		0	1,041,000	1,041,000
4034	Debt Service Reserve WUD All		0	4,438,000	4,438,000		0	4,381,745	4,381,745
4036	Debt Service WUD 2003		0	1,171,200	1,171,200		0	0	0
4039	Debt Service Wud 2006		0	10,358,400	10,358,400		0	7,335,000	7,335,000
4041	Construction Trust Fund Wud 2009		0	1,582,049	1,582,049		0	1,572,963	1,572,963
4042	Debt Service WUD 2009		0	4,044,000	4,044,000		0	3,991,000	3,991,000
4043	WUD FPL Debt Service Coverage Fund		0	1,063,773	1,063,773		0	1,246,430	1,246,430
4044	GUA Debt Service		0	530,000	530,000		0	530,000	530,000
4045	GUA01 Wachovia 2009 Loan		0	1,187,000	1,187,000		0	1,195,000	1,195,000
4046	GUA09 Bank of NY 2004 Loan		0	789,000	789,000		0	789,000	789,000
4047	Debt Service WUD 2013 Ref		0	0	0		0	2,493,000	2,493,000
4100	Airport Operations		0	90,555,004	90,555,004		0	79,547,937	79,547,937
4110	Airport Capital Projects		0	2,965,676	2,965,676		0	5,347,947	5,347,947
4111	Airports Improvement & Development Fund		0	183,338,223	183,338,223		0	182,199,513	182,199,513
4112	Airports Passenger Facility Charges		0	64,677,524	64,677,524		0	56,251,273	56,251,273
4113	Noise Abatement & Mitigation		0	2,082,969	2,082,969		0	2,205,061	2,205,061
4114	Airports Restricted Assets Fund		0	2,355,148	2,355,148		0	2,308,221	2,308,221
4116	8M Subordinated Debt 2006 CTF		0	314,870	314,870		0	0	0
4130	Debt Service 60M PBIA Rev Ref 2002		0	13,221,569	13,221,569		0	13,536,293	13,536,293
4131	Debt Service 83M PBIA Rev Ref 2001		0	10,213	10,213		0	0	0
4136	Debt Service 8M PBIA Sub Indebtedness 2006		0	92,460	92,460		0	0	0

BUDGET COMPARISON BY FUND - FY 2013 AND 2014

Board of County Commissioners

2012 Non-Exempt Valuation Countywide \$125,403,839,154

2013 Tentative Non-Exempt Valuation Countywide \$130,316,225,167

		2013 Adopted				2014 Adopted			
Fund	Fund Name	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
4137	Debt Service 69M PBIA Rev Bonds 2006A		0	3,424,620	3,424,620		0	3,424,510	3,424,510
4138	Debt Service 16M PBIA Tax Rev Ref 2006B		0	1,004,393	1,004,393		0	1,004,093	1,004,093
5000	Fleet Management		0	54,309,562	54,309,562		0	50,412,652	50,412,652
5010	Property & Casualty Insurance		0	14,432,976	14,432,976		0	14,523,535	14,523,535
5011	Risk Management Fund		0	17,225,145	17,225,145		0	17,888,712	17,888,712
5012	Employee Health Insurance		0	75,208,863	75,208,863		0	73,914,818	73,914,818
Gross Total Countywide Funds		4.9902	625,808,821	2,766,120,378	3,391,929,199	4.9852	649,670,452	2,824,212,698	3,473,883,150
	Less: Interfund Transfers		0	(465,867,271)	(465,867,271)		0	(470,187,894)	(470,187,894)
	Less: Interdepartmental Charges		0	(19,962,397)	(19,962,397)		0	(17,877,349)	(17,877,349)
	Less: Internal Service Charges		0	(130,280,896)	(130,280,896)		0	(127,124,314)	(127,124,314)
Net Total Countywide Funds		4.9902	625,808,821	2,150,009,814	2,775,818,635	4.9852	649,670,452	2,209,023,141	2,858,693,593
1400	MSTD - Building		0	16,880,883	16,880,883		0	21,407,482	21,407,482
1180	County Library	0.5491	37,417,132	11,890,551	49,307,683	0.5491	38,715,969	9,915,803	48,631,772
2021	30.5M GO 03 DS, Library District Improvement	0.0204	1,390,110	3,078	1,393,188	0.0000	0	0	0
2022	22.3M GO 06 DS, Library District Improvement	0.0258	1,758,080	(21,486)	1,736,594	0.0254	1,790,904	(55,560)	1,735,344
2524	19.53M GO 10 DS, Ref Part 30M Library GO 03	0.0113	770,012	(7,587)	762,425	0.0320	2,256,258	(103,633)	2,152,625
3021	30.5M GO Libraries Improvements 2003		0	2,902,273	2,902,273		0	1,066,398	1,066,398
3022	22.3M GO Library Improvements 2006		0	3,472,482	3,472,482		0	1,663,066	1,663,066
3750	Library Improvement Fund		0	3,871,139	3,871,139		0	3,646,399	3,646,399
3751	Library Expansion Program		0	13,640,245	13,640,245		0	11,991,794	11,991,794
3752	Library Impact Fees		0	2,069,353	2,069,353		0	2,690,949	2,690,949
1300	Fire Rescue MSTU	3.4581	177,006,499	131,966,170	308,972,669	3.4581	183,001,456	128,180,900	311,182,356
1301	Fire Rescue Jupiter MSTU	2.1393	15,466,702	(642,649)	14,824,053	2.0787	15,642,600	(544,314)	15,098,286
1303	Aviation Battalion		0	6,644,971	6,644,971		0	6,015,610	6,015,610
1304	F/R Long-Term Disability Plan		0	16,995,102	16,995,102		0	16,160,403	16,160,403
1305	MSBU-Hydrant Rental Boca Raton		0	555,265	555,265		0	527,146	527,146
1306	MSBU-Hydrant Rental-Riviera Beach		0	54,721	54,721		0	51,857	51,857
3700	Fire Rescue Improvement		0	29,673,969	29,673,969		0	27,941,930	27,941,930
3704	Fire Rescue Impact Fees		0	7,873,377	7,873,377		0	9,001,590	9,001,590
3511	Unincorp Improvement Fund		0	10,690,830	10,690,830		0	10,077,369	10,077,369
Gross-Total Dependent Districts			233,808,535	258,512,687	492,321,222		241,407,187	249,635,189	491,042,376

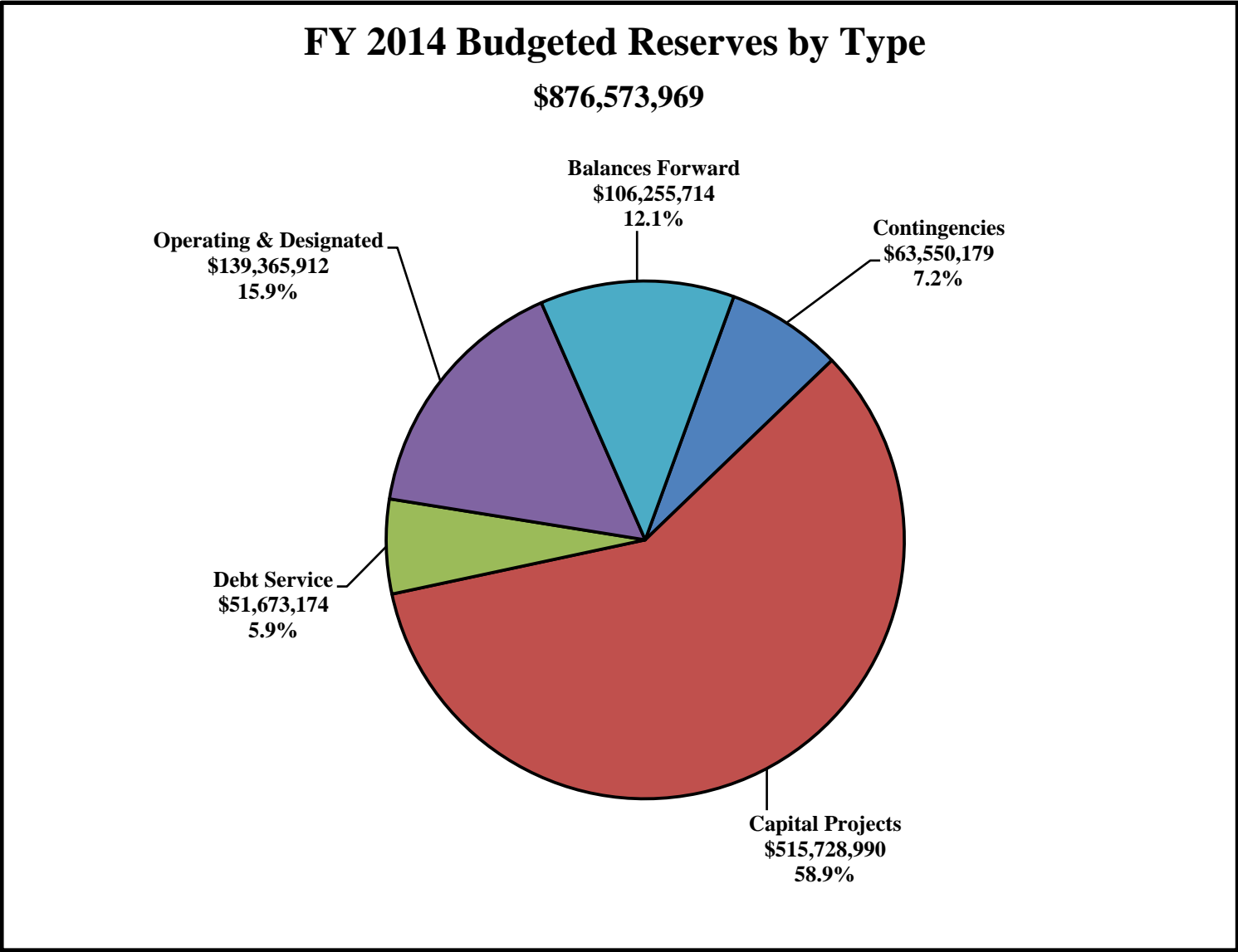
BUDGET COMPARISON BY FUND - FY 2013 AND 2014

Board of County Commissioners

2012 Non-Exempt Valuation Countywide \$125,403,839,154

2013 Tentative Non-Exempt Valuation Countywide \$130,316,225,167

		2013 Adopted				2014 Adopted			
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
	Less: Interfund Transfers			(16,814,331)	(16,814,331)			(18,888,152)	(18,888,152)
	Less: Interdepartmental Charges			(4,956,917)	(4,956,917)			(4,909,580)	(4,909,580)
	Net-Total Dependent Districts		233,808,535	236,741,439	470,549,974		241,407,187	225,837,457	467,244,644
	Net-Total County Funds & Dep. Districts		859,617,356	2,386,751,253	3,246,368,609		891,077,639	2,434,860,598	3,325,938,237
	Gross Total - All Funds		859,617,356	3,024,633,065	3,884,250,421		891,077,639	3,073,847,887	3,964,925,526



Major Fund Type	Contingency	Capital Projects	Debt Service	Operating & Designated	Balances Forward	Total FY 2014
General Fund (0001)	\$ 20,000,000	\$ -	\$ -	\$ -	\$ 65,384,473	\$ 85,384,473
Special Revenue Funds (1000-1999)	\$ 13,124,871	\$ -	\$ -	\$ 116,491,858	\$ 40,107,979	\$ 169,724,708
Debt Service Funds (2000-2999)	\$ -	\$ -	\$ 39,274,680	\$ -	\$ -	\$ 39,274,680
Capital Projects Funds (3000-3999)	\$ 17,468,804	\$ 380,303,651	\$ 7,711,871	\$ -	\$ 763,262	\$ 406,247,588
Enterprise Funds (4000-4999)	\$ 12,956,504	\$ 135,425,339	\$ 4,686,623	\$ 1,246,430	\$ -	\$ 154,314,896
Internal Service Funds (5000-5999)	\$ -	\$ -	\$ -	\$ 21,627,624	\$ -	\$ 21,627,624
Total FY 2014	\$ 63,550,179	\$ 515,728,990	\$ 51,673,174	\$ 139,365,912	\$ 106,255,714	\$ 876,573,969

Contingencies - represents amounts set aside to meet unanticipated needs that may arise during the normal course of County business.

Capital Projects - represent amounts set aside for capital improvement projects.

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

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

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

Palm Beach County
Summary of Changes Since June Budget Workshop

	Net of Statutory Reserve Impact	(Shortfall) Surplus
Additional Property Values	\$ 2,601,751	\$ 2,601,751
Reduce Proposed Millage Rate	\$ (4,320,634)	\$ (1,718,883)
Sheriff - Cut Equal to half the Shortfall	\$ 859,441	\$ (859,442)
Clerk - Additional Excess Fee - CYE	\$ 500,000	\$ (359,442)
CRA Funding	\$ 106,307	\$ (253,135)
FDO - Sale of Land	\$ 371,433	\$ 118,298
Community Service Reclassifications	\$ (33,825)	\$ 84,473
Road Resurfacing	\$ (1,600,000)	\$ (1,515,527)
Business Development Board	\$ (100,000)	\$ (1,615,527)
Inlet Sand Transfer (Beach Fund - \$269,393)	\$ -	\$ (1,615,527)
Use Mecca Proceeds for Debt Service	\$ 2,000,000	\$ 384,473
Miscellaneous Funding	\$ (230,000)	\$ 154,473

Other Funding Issues

Youth Empowerment	\$ (390,000)
Pahokee Youth Center	\$ (430,950)
	<u>\$ (820,950)</u>

Mecca Farms Land Sale

		Balance
Proceeds		\$ 26,000,000
FY 2014 Debt Service	\$ 6,500,000	\$ 19,500,000
Increase General Fund Reserves	\$ 2,800,000	\$ 16,700,000
FY 2015 Debt Service	\$ 6,300,000	\$ 10,400,000
FY 2016 Debt Service	\$ 3,800,000	\$ 6,600,000
FY 2017 Debt Service	\$ 3,800,000	\$ 2,800,000
FY 2018 Debt Service	\$ 800,000	\$ 2,000,000