

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY

Meeting Date: November 18, 2025 ☒ Consent ☐ Regular

☐ Ordinance ☐ Public Hearing

Department:

Submitted By: Financial Management & BudgetSubmitted For: Financial Management & Budget

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to approve:

- A) a Resolution of the Board of County Commissioners of Palm Beach County, Florida Approving Fiscal Year (FY) 2025 Year-End Budget Transfers and Amendments;
- B) a Budget Transfer of \$3,287,940 in the General Fund 0001 to reallocate budget between departments and to transfer revenues between funds;
- C) a Budget Amendment of \$3,000,000 in the Housing Initiative Fund 1116 to transfer revenue to the proper fund;
- D) a Budget Amendment of \$50,000 in the Sheriff's Grants Fund 1152 to adjust the UNF High Visibility Enforcement Grant FY24 to the award amount;
- E) a Budget Amendment of \$1,210 in the CARES Act Relief Fund 1160 to recognize revenues and appropriate the related expenses;
- F) a Budget Transfer of \$43,903 in the Natural Areas Stewardship Endowment Fund 1220 to correct the transfer amount;
- G) a Budget Amendment of \$43,903 in the Natural Areas Fund 1226 to transfer revenue to the proper fund;
- H) a Budget Amendment of \$170,889 in the Fire/Rescue MSTU Fund 1300 to recognize increased 911 revenues from Public Safety Answering Points (PSAPs);
- I) a Budget Transfer of \$489,460 in the Emergency Communications Number "E-911" Fund 1434 to allocate expenses to other agencies for PSAPs based on 911 revenues and expenditures;
- J) a Budget Amendment of \$3,000,000 in the Economic Development Fund 1539 to transfer revenue to the proper fund;
- K) a Budget Amendment of \$156 in the 18.8M NAV Public Improvement Tax Revenue Bond 15B Fund 2077 to transfer revenue to the proper fund; and
- L) a Budget Amendment of \$1 in the 88.145M NAV Public Improvement Tax Revenue Bond 23B Fund 2082 to transfer revenue to the proper fund.

Summary: These Budget Transfers and Amendments are necessary to properly allocate budget for FY 2025. The General Fund transfer of \$3,287,940 includes a reallocation of budget between departments to adjust amounts for expenses due to an unexpected increase in certain costs. The other budget transfers are necessary to align the budget without increasing the total appropriations of the funds. The budget amendments relate to adjustments for unanticipated revenue received for a specific purpose. Countywide (DB).

Background and Justification: Per Section-129.06 (2), Florida Statutes, the Board of County Commissioners (BCC) may, within the first 60 days of a fiscal year, amend the budget for the prior fiscal year. The Budget Transfers and Amendments included in this item are necessary to reallocate funds as part of year-end budget adjustments.

Attachments:

1. Resolution
2. Budget Transfers/Amendments (11)

Recommended By: 
Department Director

10/23/2025
Date

Approved By: _____
County Administrator

10-31-25
Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2026	2027	2028	2029	2030
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
Does this item include the use of federal funds?	Yes	No
Does this item include the use of state funds?	Yes	No

Budget Account No:

Fund	Department	Unit	Object
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B. Recommended Sources of Funds/Summary of Fiscal Impact:

C. Departmental Fiscal Review:

III. REVIEW COMMENTS:

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

Lura Mante 10/23/2025
OFMB JA 10/23

rol Comments:

Handed back 10/24/25

Contract Dev. & Control

26 10.24.25

10-27-25 m

B. Legal Sufficiency *DB 10/23*

Assistant County Attorney

C. Other Department Review

Department Director

(THIS SUMMARY IS NOT TO BE USED AS A BASIS FOR PAYMENT.)

RESOLUTION NO. R-2025-

RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, APPROVING FISCAL YEAR 2025 YEAR-END BUDGET AMENDMENTS AND TRANSFERS.

WHEREAS, per Section 129.06, Florida Statutes, the Board of County Commissioners (BCC) may, within the first 60 days of a fiscal year, amend the budget for the prior fiscal year; and

WHEREAS, these budget amendments are necessary to properly allocate funds between departments and to adjust for unanticipated revenue received for a specific purpose.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that the BCC hereby adopts this Resolution amending the FY 2025 Budget as set forth in the attached Exhibit A.

SEVERABILITY

If any section, paragraph, sentence, clause or word of this Resolution is for any reason held by the Court to be unconstitutional, inoperative, or void, such holding shall not affect the remainder of this Resolution.

EFFECTIVE DATE

This Resolution shall take effect immediately upon its passage and adoption.

The foregoing Resolution was offered by Commissioner _____ who moved its adoption. The motion was seconded by Commissioner _____ and upon being put to a vote, the vote was as follows:

Commissioner MARIA G. MARINO	- _____
Commissioner GREGG K. WEISS	- _____
Commissioner JOEL G. FLORES	- _____
Commissioner MARCI WOODWARD	- _____
Commissioner MARIA SACHS	- _____
Commissioner SARA BAXTER	- _____
Commissioner BOBBY POWELL JR.	- _____

The Mayor thereupon declared the Resolution duly passed and adopted this 18th day of November, 2025.

PALM BEACH COUNTY, FLORIDA, BY ITS BOARD OF COUNTY COMMISSIONERS

APPROVED AS TO FORM AND LEGAL SUFFICIENCY

**ATTEST: Michael A. Caruso
Clerk of the Circuit Court & Comptroller**

By:  _____
County Attorney

By: _____
Deputy Clerk

Exhibit A

PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025 YEAR END BUDGET AMENDMENTS

<u>Fund Description</u>	<u>Budget Amendment</u>
Fund 1116 Housing Initiative Fund	3,000,000
Fund 1152 Sheriff's Grants Fund	(50,000)
Fund 1160 CARES Act Relief Fund	1,210
Fund 1226 Natural Areas Fund	43,903
Fund 1300 Fire/Rescue MSTU Fund	170,889
Fund 1539 Economic Development Fund	(3,000,000)
Fund 2077 18.8M NAV Public Improvement Tax Revenue Bond 15B	156
Fund 2082 88.145M NAV Public Improvement Tax Revenue Bond 23B	1

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET TRANSFER

BGEX 102225*253

FUND 0001 - General Fund

ACCOUNT NUMBER	ACCOUNT NAME	UNIT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED as of 10/20/2025	REMAINING BALANCE
EXPENDITURES									
0001-143-2116-1201	Salaries & Wages Regular	Office of Small Business Development	0	0	118,675	0	118,675	86,288	32,387
0001-260-2100-1201	Salaries & Wages Regular	County Administrator	2,533,993	2,533,993	68,982	0	2,602,975	2,637,068	(34,093)
0001-290-2100-2301	Insurance-Life & Health	Commission on Ethics	86,400	86,400	12,853	0	99,253	102,548	(3,295)
0001-350-3500-1201	Salaries & Wages Regular	Strategic Planning & Performance Management	0	0	24,587	0	24,587	17,531	7,056
0001-610-6101-1201	Salaries & Wages Regular	Community Revitalization	783,111	783,111	25,810	0	808,921	793,587	15,334
0001-743-7607-8101	Contributions Othr Govtl Agency	DJJ Pre-Disposition Costs	2,807,230	2,807,230	36,877	0	2,844,107	2,844,107	0
0001-420-4208-1201	Salaries & Wages Regular	Strategic Planning & Performance Management	245,802	245,802	0	24,587	221,215	231,177	(9,962)
0001-768-7658-1201	Salaries & Wages Regular	Office of Equal Business Opportunity	1,162,973	1,162,973	0	118,675	1,044,298	922,411	121,887
0001-580-5221-1201	Salaries & Wages Regular	Maintenance	15,226,689	14,890,457	0	144,678	14,745,779	14,113,875	1,015,857
0001-820-9100-9099	Tr To Economic Developmt Fd 1539	Transfers	10,666,736	10,666,868	0	3,000,000	7,666,868	5,270,972	2,395,896
0001-820-9100-9769	Tr to Housing Initiative Fund 1116	Transfers	15,000,000	15,000,000	3,000,000	0	18,000,000	18,000,000	0
0001-820-9300-9745	Tr To 18.8M Pub Imp Rev Bond 15B DS Fund 2077	Transfers to Debt Service	2,145,859	2,145,859	156	0	2,146,015	2,146,015	0
Total Fund Expenditures					3,287,940	3,287,940			

SIGNATURES



10/23/25

Initiating Department/Division



10/23/2025

Administration/Budget Department Approval

OFMB Department - Posted

BY BOARD OF COUNTY COMMISSIONERS

At Meeting of: November 18, 2025

Deputy Clerk to the
Board of County Commissioners

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET AMENDMENT

BGRV 102325*59

BGEX 102325*262

FUND 1116 - Housing Initiative Fund

ACCOUNT NUMBER	ACCOUNT NAME	UNIT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED as of 10/17/2025	REMAINING BALANCE
REVENUES									
1116-143-2115-8000	Tr Fr General Fund Fd 0001	De-mucking	0	0	3,000,000	0	3,000,000		
Total Fund Revenues			52,150,586	50,467,684	3,000,000	0	53,467,684		
EXPENDITURES									
1116-143-2115-8201	Contributions-Non-Govts Agnces	De-mucking	0	0	3,000,000	0	3,000,000	0	3,000,000
Total Fund Expenditures			52,150,586	50,467,684	3,000,000	0	53,467,684		

SIGNATURES



10/23/25

Initiating Department/Division



10/23/2025

Administration/Budget Department Approval

OFMB Department - Posted

BY BOARD OF COUNTY COMMISSIONERS

At Meeting of: November 18, 2025

Deputy Clerk to the Board of County Commissioners

25-1040

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET AMENDMENT

BGRV 102325*60
BGEX 102325*264

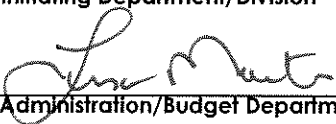
FUND 1152 - Sheriff's Grants

ACCOUNT NUMBER	ACCOUNT NAME	UNIT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED as of 10/17/2025	REMAINING BALANCE
REVENUES									
1152-160-2473-3129	Fed Grnt Oth Public Safety	UNF High Visibility Enforcement Grant FY24	0	177,362	0	50,000	127,362		
Total Fund Revenues			11,660,539	13,870,960	0	50,000	13,820,960		
EXPENDITURES									
1152-160-2473-9498	Tr To PBSO Fd 1902	UNF High Visibility Enforcement Grant FY24	0	177,362	0	50,000	127,362	127,360	2
Total Fund Expenditures			11,660,539	13,870,960	0	50,000	13,820,960		

SIGNATURES

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Initiating Department/Division


Administration/Budget Department Approval

OFMB Department - Posted

10/23/25

10/23/2025

BY BOARD OF COUNTY COMMISSIONERS

At Meeting of: November 18, 2025

Deputy Clerk to the Board of County Commissioners

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET AMENDMENT

BGRV 102325*61

BGEX 102325*265

FUND 1160 - CARES Act Relief Fund

ACCOUNT NUMBER	ACCOUNT NAME	UNIT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED as of 10/17/2025	REMAINING BALANCE
REVENUES									
1160-143-CV05-6930	Refund Prior Year Expenditures	Restart Small Business Grant	0	0	1,210	0	1,210		
Total Fund Revenues			0	921,859	1,210	0	923,069		
EXPENDITURES									
1160-143-CV05-8201	Contributions-Non-Govts Agnces	Restart Small Business Grant	0	0	1,210	0	1,210	1,210	0
Total Fund Expenditures			0	921,859	1,210	0	923,069		

SIGNATURES

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Initiating Department/Division


Administration/Budget Department Approval

OFMB Department - Posted

10/23/25

10/23/2025

BY BOARD OF COUNTY COMMISSIONERS

At Meeting of: November 18, 2025

Deputy Clerk to the Board of County Commissioners

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET TRANSFER

BGEX 102325*266

FUND 1220 - Natural Areas Stwrdshp Endwmnt

ACCOUNT NUMBER	ACCOUNT NAME	UNIT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED as of 10/30/2025	REMAINING BALANCE
EXPENDITURES									
1220-380-3195-9903	Principal Reserve	Reserve-Natural Areas Stwdshp	4,990,379	5,043,880	0	43,903	4,999,977	0	4,999,977
1220-820-3191-9033	Tr To Natural Areas Fd 1226	Stewardship Endowment Transfer	235,870	235,870	43,903	0	279,773	279,772	1
Total Fund Expenditures					43,903	43,903			

SIGNATURES


Initiating Department/Division


Administration/Budget Department Approval

OFMB Department - Posted

DATES

10/23/25

10/23/2025

BY BOARD OF COUNTY COMMISSIONERS

At Meeting of: November 18, 2025

Deputy Clerk to the Board of County Commissioners

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET AMENDMENT

BGRV 102325*62

BGEX 102325*267

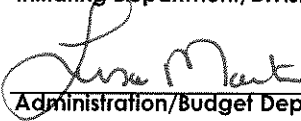
FUND 1226 - Natural Areas Fund

ACCOUNT NUMBER	ACCOUNT NAME	UNIT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED as of 10/17/2025	REMAINING BALANCE
REVENUES									
1226-800-9100-8027	Tr Fr Nat Stewardship Fd 1220	Transfers	235,870	235,870	43,903	0	279,773		
Total Fund Revenues			20,398,926	22,117,953	43,903	0	22,161,856		
EXPENDITURES									
1226-380-3195-9902	Operating Reserves	Reserve-Natural Areas Stwdship	5,385,788	5,385,974	43,903	0	5,429,877	0	5,429,877
Total Fund Expenditures			20,398,926	22,117,953	43,903	0	22,161,856		

SIGNATURES

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Initiating Department/Division


Administration/Budget Department Approval

OFMB Department - Posted

10/25/25

10/23/2025

BY BOARD OF COUNTY COMMISSIONERS

At Meeting of: November 18, 2025

Deputy Clerk to the
Board of County Commissioners

25-1044

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET AMENDMENT

BGRV 102325*63

BGEX 102325*268

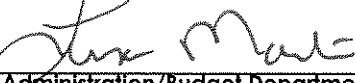
FUND 1300 - Fire/Rescue MSTU

ACCOUNT NUMBER	ACCOUNT NAME	UNIT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED as of 10/20/2025	REMAINING BALANCE
REVENUES									
1300-440-4213-8351	Tfr from Emerg Comm Number E911 Fd 1434	Central Dispatch	254,580	374,300	170,889	0	545,189		
Total Fund Revenues			732,306,943	755,227,053	170,889	0	755,397,942		
EXPENDITURES									
1300-440-4299-9901	Contingency Reserves	Reserves	17,000,000	17,000,000	170,889	0	17,170,889	0	17,170,889
Total Fund Expenditures			732,306,943	755,227,053	170,889	0	755,397,942		

SIGNATURES

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Initiating Department/Division


Administration/Budget Department Approval

OFMB Department - Posted

10/23/2025

10/23/2025

BY BOARD OF COUNTY COMMISSIONERS

At Meeting of: November 18, 2025

Deputy Clerk to the Board of County Commissioners

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
EXPENDITURE BUDGET TRANSFER

BGEX 102325*269

FUND 1434 - Emergency Communications Number "E-911" FS365.172

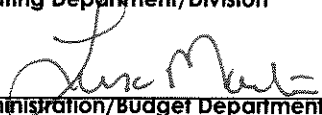
ACCOUNT NUMBER	ACCOUNT NAME	UNIT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED as of 10/20/2025	REMAINING BALANCE
EXPENDITURES									
1434-820-9225-9052	Tr To Fire/Rescue MSTU Fd 1300	911 Operations, Maintenance, and Train	179,580	299,300	170,889	0	470,189	470,189	0
1434-820-9225-9498	Tr to PBSO Fd 1902	911 Operations, Maintenance, and Train	427,400	712,333	242,347	0	954,680	954,680	0
1434-820-9235-9498	Tr to PBSO Fd 1902	911 Capital Replacements	200,000	200,000	76,224	0	276,224	276,224	0
1434-660-9250-2301	Insurance-Life & Health	E-911 County	86,400	86,400	0	79,625	6,775	46,990	(40,215)
1434-660-9250-3101	Professional Services	E-911 County	200,000	200,000	0	37,562	162,438	0	162,438
1434-660-9250-3401	Other Contractual Services *	E-911 County	1,200,000	1,025,000	0	372,273	652,727	652,726	1
Total Expenditures					489,460	489,460			

SIGNATURES



10/23/25

Initiating Department/Division



10/23/2025

Administration/Budget Department Approval

OFMB Department - Posted

BY BOARD OF COUNTY COMMISSIONERS

At Meeting of: November 18, 2025

Deputy Clerk to the Board of County Commissioners

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET AMENDMENT

BGRV 102325*66

BGEX 102325*270

FUND 1539 - Economic Development

ACCOUNT NUMBER	ACCOUNT NAME	UNIT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED as of 10/17/2025	REMAINING BALANCE
REVENUES									
1539-143-2115-8000	Tr Fr General Fund Fd 0001	De-mucking	3,000,000	3,000,000	0	3,000,000	0		
Total Fund Revenues			10,698,486	10,948,618	0	3,000,000	7,948,618		
EXPENDITURES									
1539-143-2115-8201	Contributions-Non-Govts Agnces	De-mucking	3,000,000	3,000,000	0	3,000,000	0	0	0
Total Fund Expenditures			10,698,486	10,948,618	0	3,000,000	7,948,618		

SIGNATURES

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Initiating Department/Division

10/23/25


Administration/Budget Department Approval

10/23/2025

OFMB Department - Posted

BY BOARD OF COUNTY COMMISSIONERS

At Meeting of: November 18, 2025

Deputy Clerk to the
Board of County Commissioners

25-1047

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET AMENDMENT

BGRV 102325*67
BGEX 102325*271

FUND 2077 - 18.8M NAV Public Imp Tax Rev Bond 15B DS, MAX Planck

ACCOUNT NUMBER	ACCOUNT NAME	UNIT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED as of 10/17/2025	REMAINING BALANCE
REVENUES									
2077-810-4100-8000	Tr Fr General Fund Fd 0001	Revenue	2,145,859	2,145,859	156	0	2,146,015		
Total Fund Revenues			2,145,859	2,145,859	156	0	2,146,015		
EXPENDITURES									
2077-810-7204-7201	Interest-Bonds	Debt Service - Fund 2077	85,859	85,859	156	0	86,015	86,015	0
Total Fund Expenditures			2,145,859	2,145,859	156	0	2,146,015		

SIGNATURES

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10/23/25

Initiating Department/Division



10/23/2025

Administration/Budget Department Approval

OFMB Department - Posted

BY BOARD OF COUNTY COMMISSIONERS

At Meeting of: November 18, 2025

Deputy Clerk to the
Board of County Commissioners

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET AMENDMENT

BGRV 102325*68

BGEX 102325*272

FUND 2082 - 88.145M NAV Tax Pub Imp Rev Bond 23B DS RDJS Pro Fr Fac Proj

ACCOUNT NUMBER	ACCOUNT NAME	UNIT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED as of 10/17/2025	REMAINING BALANCE
REVENUES									
2082-810-4100-6938	Cointributions from Teams of RDJS Expansion	Revenue	6,535,246	6,535,246	1	0	6,535,247		
Total Fund Revenues			6,956,996	6,956,996	1	0	6,956,997		
EXPENDITURES									
2082-810-7215-7201	Interest-Bonds	Debt Service - Fund 2082	3,751,246	3,751,246	1	0	3,751,247	3,751,246	1
Total Fund Expenditures			6,956,996	6,956,996	1	0	6,956,997		

SIGNATURES

DATES


Initiating Department/Division

10/23/25


Administration/Budget Department Approval

10/23/2025

OFMB Department - Posted

BY BOARD OF COUNTY COMMISSIONERS

At Meeting of: November 18, 2025

Deputy Clerk to the Board of County Commissioners