



INTEROFFICE COMMUNICATION

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TO: Priscilla A. Taylor, Mayor
& Members of the Board of County Commissioners

FROM: Bob Weisman, County Administrator

DATE: June 3, 2014

SUBJECT: FY 2015 Budget Proposal

Attached, please find our FY 2015 budget proposal and supporting information. Our continuing goal was to produce a County budget that delivers necessary services, while minimizing tax requirements.

The countywide budget is balanced at the current rate of 4.7815 mills. The proposed rate will generate \$663.9 million in property taxes, \$40.7 million over the current year. This amount is still \$24.8 million, or 3.6%, below the FY 2007 level.

This budget proposal represents a \$17.4 million (6%) increase in the Countywide BCC Departments' ad valorem funded budgets and a \$27.3 million (6.3%) increase in the Sheriff's budget, which is \$5 million less than the Sheriff's request.

The proposed budget includes the addition of 98 new positions. The new positions are primarily in Youth Services, Palm Tran, Parks and Recreation, and Planning Zoning and Building-Building Division. It also reflects a net decrease of 246 positions during the current year, which includes positions associated with Head Start. The Personnel Position Analysis can be found on page 6 of this packet.

This budget has unusual prior year impacts that have contributed to the current budget situation including:

- Palm Tran Pension Fund Shortfall - \$11 million
- Investment income has gone down substantially and actual FY 2013 revenue was a net loss, or \$5.7 million below budget
- Sheriff's FY 2013 excess fees were \$4.5 million less than estimated

Major factors impacting the General Fund proposed budget are:

- Personal services costs
 - FRS Pension Contribution Rates - \$2.8 million
 - Proposed (COLA) pay increase
 - ✓ BCC (3 %) - \$5.9 million
 - ✓ Sheriff (3%) - \$7.9 million (excludes an additional \$7.6 million associated with collective bargaining, i.e., steps and longevity)
- Palm Tran Connection services - \$4.1 million
- Reduction in excess fees from constitutional officers - \$6.5 million



**Palm Beach County
Board of County
Commissioners**

Priscilla A. Taylor, Mayor
Paulette Burdick, Vice Mayor

Hal R. Valeche
Shelley Vana
Steven L. Abrams
Mary Lou Berger
Jess R. Santamaria

County Administrator
Robert Weisman

A detailed list of supplemental funding requests included in the budget can be found starting on page 7 of the package.

In order to bring in a budget that maintained the existing tax rate, many Department requests were not included in the proposed budget.

New capital requests were cut \$32.7 million (see below) to \$11.9 million. This is below the current year funding level of \$16.1 million.

✓ Engineering	\$16.3 million
✓ FD&O	\$ 4.9 million
✓ ISS	\$ 4.3 million
✓ Misc. Including CCRT	\$ 2.9 million
✓ Parks	\$ 4.3 million

BCC departments' supplemental operating budget requests were cut \$13.4 million to only \$2.9 million, including \$7.7 million for road resurfacing. A detailed list of the cuts can be found starting on page 11 of the package.

I want to caution that this budget proposal includes one-time funding sources, including the following:

- Mecca property proceeds used for debt service - \$13.9 million
- Water Utilities – GUA reimbursement - \$12.5 million
- FAU – Max Planck (last payment) - \$2 million
- Capital project sweeps - \$1.2 million

To the extent we use non-recurring resources to balance the budget, we must be prepared to identify cuts or additional revenue for next year.

Reserves are \$84.6 million, or 7.6%, of the gross General Fund budget. This falls below the County's policy level of 8%. Appropriating reserves is the key factor in assuring the County maintains sufficient fund balances. The Government Finance Officers Association recommends the following:

“If fund balance falls below a government's policy level, then it is important to have a solid plan to replenish fund balance levels. Rating agencies consider the government's fund balance policy, history of use of fund balance, and policy and practice of replenishment of fund balance when assigning ratings. Thus, a well developed and transparent strategy to replenish fund balance may reduce the cost of borrowing. “

Staff will bring this issue back to the Board for discussion and consideration at a future date.

Final Property values will be available on July 1st and have historically been higher than the June values.

Also included in this package are the FY 2015 Department Program Objectives and Performance Measures. County staff is continuing to review, expand and improve performance measures applicable to their programs.

Consistent with last year, all information presented to the Board is available to the public on the County's website. It will continue to be updated through the conclusion of the budget process in September.

Staff is dedicated to working with you to achieve the best results possible for the well-being of the public.

Thank you.

Attachments

- c. Management Team
 - Department Heads
 - Constitutional Officers
 - Patty Hindle
 - Lester Williams

**Board of County Commissioners
Budget Workshop
FY 2015 Proposed Budget
June 10, 2014**

Page #

Roll Call

Prayer

Pledge of Allegiance

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PALM BEACH COUNTY

FY 2015 Major Budget Assumptions and Factors

Ad Valorem Revenue (based on June 1 estimated values)

The budget proposed is balanced at the current rate of 4.7815 mills.

The proposed Countywide Ad Valorem taxes are \$663,855,243 and are:

- \$40.7 million, or 6.54% more than the current year budget; and
- \$24.8 million, or 3.6%, below the FY 2007 level; and
- Requires a simple majority vote of the BCC

BCC Departments

The net Ad Valorem budgets for BCC departments are up \$17.4 million (6%). This increase includes funding for a 3% pay increase and the increase in the FRS employer contribution rates.

The budget includes the addition of 98 new positions. The new positions are primarily in Youth Services, Palm Tran, Parks and Recreation, and Planning Zoning and Building- Building Division. The proposed budget also includes a net decrease of 246 positions during the current year, which includes 250 associated with Head Start. The Personnel Position Analysis can be found on page 6 of this packet.

Sheriff

The Sheriff requested a gross budget of \$531.3 million. The proposed budget includes a \$5 million reduction to this request. The net ad valorem funded budget is up \$27.3 million (6.3%).

Capital

The proposed budget includes \$11.9 million in Ad Valorem funding for capital projects. The Summary of FY 2015 Capital Projects starts on Page 14 of this package.

Reserves

General Fund Contingency and Reserve for Balances Forward are at \$84.6 million. This is 7.6% of the gross General Fund budget, which is below the County's policy level of 8%. Our level of reserves is an important factor in the evaluation of the County's financial strength and to maintain our AAA rating.

Financially Assisted Agencies

The Financially Assisted Agencies (FAA) are included in the FY 2015 proposed budget at 100% of the current funding level.

Tri-Rail/Regional Transportation Authority (RTA)

The operating subsidy for Tri-Rail and RTA is currently included at the legislatively mandated minimum level of \$4.2 million.

Library

The Library Budget is balanced at the current millage rate of 0.5491.

Fire Rescue

The Fire Rescue Main MSTU is balanced at the current millage rate of 3.4581. The Jupiter millage rate is 2.1783, up from 2.0787.

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

BOARD OF COUNTY COMMISSIONERS

	FY 2014 Millage Rates	FY 2015 Rolled-Back Rate	FY 2015 Tentative Taxes	Tentative Increase or Decrease
Countywide (2)	Millage 4.7815	Millage 4.5314 Taxes \$629,131,789	Millage 4.7815 Taxes \$663,855,243	Millage 0.2501 Taxes \$34,723,454 % Increase Or (Decrease) From Rolled-Back Rate 5.52 %
County Library District	0.5491	0.5192 \$39,131,218	0.5491 \$41,384,730	0.0299 2,253,512 5.76 %
Fire-Rescue MSTU	3.4581	3.2653 \$184,868,425	3.4581 \$195,784,002	0.1928 10,915,577 5.90 %
Jupiter Fire-Rescue MSTU	2.0787	1.9676 \$15,882,743	2.1783 \$17,583,543	0.2107 1,700,800 10.71 %
Aggregate Millage Rate (3)	6.6029	6.3204	6.6164	0.2960 4.68 %
Total Taxes		<u>\$877,513,474</u>	<u>\$918,607,518</u>	<u>\$41,094,044</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 2014 and FY 2015 as shown below:

	FY 2014	FY 2015
Countywide	0.2037	0.1925
County Library	<u>0.0574</u>	<u>0.0536</u>
Total	<u>0.2611</u>	<u>0.2461</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.

**PALM BEACH COUNTY, FLORIDA
SUMMARY OF DEPARTMENT BUDGET**

FY 2015 BUDGET REQUEST

BCC Ad Valorem Funded Departments

	<u>FY2014 Appropriation</u>	<u>FY2015 Appropriation</u>	<u>Change in Appropriation</u>	<u>FY2014 Revenue</u>	<u>FY2015 Revenue</u>	<u>Change in Revenue</u>	<u>FY2014 NET Ad Valorem</u>	<u>FY2015 NET Ad Valorem</u>	<u>Change in NET Ad Valorem</u>	<u>% Change</u>
Community Services	64,154,644	34,296,521	(29,858,123)	41,081,631	18,743,707	(22,337,924)	23,073,013	15,552,814	(7,520,199)	(32.59%)
County Administration	1,918,082	2,132,320	214,238	399,174	448,550	49,376	1,518,908	1,683,770	164,862	10.85%
County Attorney	5,470,830	5,656,569	185,739	1,983,100	1,742,500	(240,600)	3,487,730	3,914,069	426,339	12.22%
County Commission	2,864,149	3,284,740	420,591	0	0	0	2,864,149	3,284,740	420,591	14.68%
County Cooperative Extension	2,505,678	2,608,057	102,379	261,935	234,767	(27,168)	2,243,743	2,373,290	129,547	5.77%
Department of Economic Sustainability	54,900,796	48,906,982	(5,993,814)	52,282,876	46,040,600	(6,242,276)	2,617,920	2,866,382	248,462	9.49%
Engineering & Public Works	55,081,159	56,817,809	1,736,650	13,882,742	13,577,888	(304,854)	41,198,417	43,239,921	2,041,504	4.96%
Environmental Resource Mgmt	44,848,737	38,654,925	(6,193,812)	34,901,437	28,442,855	(6,458,582)	9,947,300	10,212,070	264,770	2.66%
Facilities Development & Ops	37,274,701	40,415,698	3,140,997	4,575,496	5,950,926	1,375,430	32,699,205	34,464,772	1,765,567	5.40%
Fire Rescue Dispatch/Drowning and Prevention	7,883,934	8,714,276	830,342	0	0	0	7,883,934	8,714,276	830,342	10.53%
Fleet Management	52,426,825	51,431,180	(995,645)	52,426,825	51,431,180	(995,645)	0	0	0	
Human Resource	2,824,207	2,922,741	98,534	14,500	0	(14,500)	2,809,707	2,922,741	113,034	4.02%
Information System Services	28,789,329	30,116,610	1,327,281	9,190,890	8,476,479	(714,411)	19,598,439	21,640,131	2,041,692	10.42%
Internal Audit	1,026,655	1,110,295	83,640	0	0	0	1,026,655	1,110,295	83,640	8.15%
Legislative Affairs	505,439	520,063	14,624	0	0	0	505,439	520,063	14,624	2.89%
Medical Examiner	2,594,831	2,744,874	150,043	325,000	325,000	0	2,269,831	2,419,874	150,043	6.61%
Metropolitan Planning Org.	4,380,419	4,899,704	519,285	4,190,244	4,739,158	548,914	190,175	160,546	(29,629)	(15.58%)
Office of Financial Management & Budget	3,183,071	3,285,022	101,951	386,457	407,312	20,855	2,796,614	2,877,710	81,096	2.90%
Palm Tran	114,582,069	111,823,303	(2,758,766)	64,850,964	58,458,966	(6,391,998)	49,731,105	53,364,337	3,633,232	7.31%
Palm Tran Debt Service	0	3,798,000	3,798,000	0	0	0	0	3,798,000	3,798,000	
Parks & Recreations	64,047,564	66,399,577	2,352,013	17,575,349	17,601,441	26,092	46,472,215	48,798,136	2,325,921	5.00%
Planning & Zoning	13,480,149	15,188,326	1,708,177	4,796,056	6,997,246	2,201,190	8,684,093	8,191,080	(493,013)	(5.68%)
Public Affairs	5,584,217	5,437,103	(147,114)	1,782,376	1,489,206	(293,170)	3,801,841	3,947,897	146,056	3.84%
Public Safety	43,886,257	34,001,059	(9,885,198)	26,098,754	19,464,955	(6,633,799)	17,787,503	14,536,104	(3,251,399)	(18.28%)
Purchasing	3,576,099	3,695,842	119,743	9,310	9,310	0	3,566,789	3,686,532	119,743	3.36%
Risk Management	106,676,924	111,153,315	4,476,391	106,327,065	110,767,339	4,440,274	349,859	385,976	36,117	10.32%
Youth Services	0	12,537,839	12,537,839	0	2,237,994	2,237,994	0	10,299,845	10,299,845	
Criminal Justice Commission	2,279,067	2,212,324	(66,743)	1,180,471	1,599,689	419,218	1,098,596	612,635	(485,961)	(44.23%)
Office of Community Revitalization	1,842,986	2,144,481	301,495	1,225,411	1,508,681	283,270	617,575	635,800	18,225	2.95%
Office of Equal Opportunity	1,326,665	1,159,554	(167,111)	606,917	412,932	(193,985)	719,748	746,622	26,874	3.73%
Office of Small Business Assistance	827,918	868,185	40,267	35,000	35,000	0	792,918	833,185	40,267	5.08%

BCC Ad Valorem Funded Departments	730,743,401	708,937,294	(21,806,107)	440,389,980	401,143,681	(39,246,299)	290,353,421	307,793,613	17,440,192	6.01%
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**PALM BEACH COUNTY, FLORIDA
SUMMARY OF DEPARTMENT BUDGET**

FY 2015 BUDGET REQUEST

	<u>FY2014 Appropriation</u>	<u>FY2015 Appropriation</u>	<u>Change in Appropriation</u>	<u>FY2014 Revenue</u>	<u>FY2015 Revenue</u>	<u>Change in Revenue</u>	<u>FY2014 NET Ad Valorem</u>	<u>FY2015 NET Ad Valorem</u>	<u>Change in NET Ad Valorem</u>	<u>% Change</u>
BCC Non-Ad Valorem Departments										
Airports	79,547,937	69,763,028	(9,784,909)	79,547,937	69,763,028	(9,784,909)	0	0	0	0.00%
PZ&B - Building Division	21,407,482	35,846,865	14,439,383	21,407,482	35,846,865	14,439,383	0	0	0	0.00%
Tourist Development Board	60,078,747	65,391,542	5,312,795	60,078,747	65,391,542	5,312,795	0	0	0	0.00%
Water Utilities	134,009,355	141,616,047	7,606,692	134,009,355	141,616,047	7,606,692	0	0	0	0.00%
BCC Non-Ad Valorem Departments	295,043,521	312,617,482	17,573,961	295,043,521	312,617,482	17,573,961	0	0	0	0.00%
Dependent Districts										
Library	48,631,772	48,707,259	75,487	9,915,803	7,322,529	(2,593,274)	38,715,969	41,384,730	2,668,761	6.89%
Fire Rescue - Main MSTU	326,053,438	323,243,559	(2,809,879)	143,051,982	127,459,557	(15,592,425)	183,001,456	195,784,002	12,782,546	7.13%
Jupiter Fire Rescue	15,098,286	16,926,664	1,828,378	(544,314)	(656,879)	(112,565)	15,642,600	17,583,543	1,940,943	12.41%
Dependent Districts	389,783,496	388,877,482	(906,014)	152,423,471	134,125,207	(18,298,264)	237,360,025	254,752,275	17,392,250	7.33%
Other										
Commission on Ethics	564,299	577,753	13,454	88,673	0	(88,673)	475,626	577,753	102,127	21.47%
CRA's	23,008,693	25,008,579	1,999,886	0	0	0	23,008,693	25,008,579	1,999,886	8.69%
Health Department	2,052,586	2,052,586	0	0	0	0	2,052,586	2,052,586	0	0.00%
Financially Assisted Agencies/Cnty Sponsored	12,258,186	11,374,218	(883,968)	0	0	0	12,258,186	11,374,218	(883,968)	(7.21%)
General Government	18,086,051	17,965,431	(120,620)	18,927,809	19,252,421	324,612	(841,758)	(1,286,990)	(445,232)	(0.94%)
Other County Funded Program	23,610,000	22,257,000	(1,353,000)	0	0	0	23,610,000	22,257,000	(1,353,000)	(5.73%)
Office of Inspector General	2,752,732	2,827,549	74,817	1,135,301	838,458	(296,843)	1,617,431	1,989,091	371,660	22.98%
Scripps	250,000	0	(250,000)	0	0	0	250,000	0	(250,000)	(100.00%)
Value Adjustment Board	838,549	600,000	(238,549)	513,020	282,000	(231,020)	325,529	318,000	(7,529)	(2.31%)
Other	83,421,096	82,663,116	(757,980)	20,664,803	20,372,879	(291,924)	62,756,293	62,290,237	(466,056)	-0.74%
Judicial										
Court Administration	1,417,351	1,458,963	41,612	441,474	439,670	(1,804)	975,877	1,019,293	43,416	4.45%
Law Library	670,978	729,311	58,333	670,978	729,311	58,333	0	0	0	0.00%
Public Defender	378,471	289,755	(88,716)	94,000	0	(94,000)	284,471	289,755	5,284	1.86%
State Attorney	289,973	301,257	11,284	0	0	0	289,973	301,257	11,284	3.89%
Court Related Information Technology	3,788,616	4,067,535	278,919	2,455,198	2,042,500	(412,698)	1,333,418	2,025,035	691,617	51.87%
Judicial	6,545,389	6,846,821	301,432	3,661,650	3,211,481	(450,169)	2,883,739	3,635,340	751,601	26.06%

**PALM BEACH COUNTY, FLORIDA
SUMMARY OF DEPARTMENT BUDGET**

FY 2015 BUDGET REQUEST

	<u>FY2014 Appropriation</u>	<u>FY2015 Appropriation</u>	<u>Change in Appropriation</u>	<u>FY2014 Revenue</u>	<u>FY2015 Revenue</u>	<u>Change in Revenue</u>	<u>FY2014 NET Ad Valorem</u>	<u>FY2015 NET Ad Valorem</u>	<u>Change in NET Ad Valorem</u>	<u>% Change</u>
Constitutional Officers										
Clerk and Comptroller	12,589,198	13,009,506	420,308	2,000,000	500,000	(1,500,000)	10,589,198	12,509,506	1,920,308	18.13%
Property Appraiser	17,077,000	17,671,398	594,398	0	0	0	17,077,000	17,671,398	594,398	3.48%
Sheriff*	498,611,220	526,285,504	27,674,284	64,341,423	64,746,400	404,977	434,269,797	461,539,104	27,269,307	6.28%
Sheriff Debt Service	0	2,212,134	2,212,134	0	0	0	0	2,212,134	2,212,134	
Sheriff Grants/Other	4,293,070	3,041,602	(1,251,468)	3,993,070	2,741,602	(1,251,468)	300,000	300,000	0	0.00%
Supervisor of Elections	9,252,989	9,219,250	(33,739)	400,000	400,000	0	8,852,989	8,819,250	(33,739)	(0.38%)
Tax Collector	4,166,000	4,374,300	208,300	0	0	0	4,166,000	4,374,300	208,300	5.00%
Constitutional Officers	545,989,477	575,813,694	29,824,217	70,734,493	68,388,002	(2,346,491)	475,254,984	507,425,692	32,170,708	6.77%
GRAND TOTALS:	2,060,558,880	2,075,755,889	15,197,009	982,917,918	939,858,732	(43,059,186)	1,068,608,462	1,135,897,157	67,288,695	6.30%

*Excludes \$9 million carryover from FY 2013 and excess fee revenues.

Position Summary by Department

Department	Adopted	Adopted	Mid Year Adj			Proposed FY 2015			Total
	FY 2008	FY 2014	Additions	Deletions	Transfers	Additions	Deletions	Transfers	FY 2015
Board of County Commissioners									
Community Services	469	406	1	(250)	0	0	0	(1)	156
County Administration	13	12	0	0	0	0	0	0	12
County Attorney	55	42	0	0	0	0	0	0	42
County Commission	28	27	0	0	0	0	0	0	27
County Cooperative Extension Service	39	31	0	0	0	1	0	0	32
Economic Sustainability	61	56	0	(5)	0	0	0	0	51
Engineering & Public Works	499	421	1	0	0	2	0	0	424
Environmental Resources Management	151	126	0	0	0	0	0	0	126
Facilities Development & Operations	386	297	3	0	0	5	0	0	305
Fleet Management	72	54	0	0	0	0	0	0	54
Human Resources	39	32	0	0	0	0	0	0	32
Information Systems Services	225	212	0	0	0	0	0	0	212
Internal Auditor	12	8	1	0	0	0	0	0	9
Legislative Affairs	4	3	0	0	0	0	0	0	3
Medical Examiner	22	19	0	0	0	0	0	0	19
Metropolitan Planning Organization	10	10	0	0	0	2	0	0	12
Office of Financial Mgmt & Budget	43	31	0	0	0	0	0	0	31
Palm Tran	570	579	2	(2)	0	30	0	0	609
Parks & Recreation	699	559	0	0	0	12	0	0	571
PZ&B - Planning & Zoning	203	139	0	0	0	4	0	0	143
Public Affairs	56	42	0	0	0	0	0	0	42
Public Safety	372	308	3	(1)	0	0	0	(59)	251
Purchasing	51	44	0	0	0	0	0	0	44
Risk Management	37	30	0	0	0	0	0	0	30
Youth Services	0	0	0	0	0	16	0	61	77
Non-Departmental:									
Criminal Justice Commission	19	11	1	0	0	0	0	(1)	11
Office of Community Revitalization	9	6	0	0	0	0	0	0	6
Office of Equal Opportunity	12	12	0	0	0	0	0	0	12
Office of Small Business Assistance	8	7	0	0	0	0	0	0	7
Total BCC Ad Valorem Funded	4,164	3,524	12	(258)	0	72	0	0	3,350
Other Departments and Agencies									
Airports	159	149	0	0	(1)	0	0	0	148
PZ&B - Building Division	197	104	0	0	0	13	0	0	117
County Library	481	420	0	0	0	2	0	0	422
Fire-Rescue	1,471	1,490	0	0	0	4	0	0	1,494
Tourist Development	4	4	0	0	1	0	0	0	5
Water Utilities	518	561	0	0	0	7	0	0	568
Commission on Ethics	0	5	0	0	0	0	0	0	5
Office of Inspector General	0	23	0	0	0	0	0	0	23
Total Other Departments and Agencies	2,830	2,756	0	0	0	26	0	0	2,782
Total BCC	6,994	6,280	12	(258)	0	98	0	0	6,132
Constitutional Officers									
Clerk & Comptroller	144	138	0	0	0	0	0	0	138
15th Judicial Circuit	20	25	0	(1)	0	2	0	0	26
Property Appraiser	280	266	0	0	0	0	0	0	266
Sheriff	3,812	3,952	30	0	0	0	0	0	3,982
Supervisor of Elections	45	45	3	0	0	1	0	0	49
Tax Collector	269	305	0	0	0	0	0	0	305
Total Constitutional Officers	4,570	4,731	33	(1)	0	3	0	0	4,766
Grand Total	11,564	11,011	45	(259)	0	101	0	0	10,898

**PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS
COUNTY ADMINISTRATOR'S APPROVED BUDGET SUPPLEMENTALS**

BCC Ad Valorem Funded

- **Community Services \$141,945**
 - Replace grant funding in order to maintain level of service, Ad Valorem funds are needed to support 10-20% of salaries previously charged to grants.
- **County Cooperative Extension \$0**
 - Custodial Worker (part-time position) \$8,016. This position will assist in the overall maintenance of the Clayton Hutcheson Ag Center, Mounts Building, and Garden Pavilion. No additional Ad Valorem impact, reduction in operating budget to absorb personnel cost.
- **Engineering & Public Works \$149,416**
 - Traffic Signal Tech I \$56,857. This position will conduct preventive maintenance on video detection, re-align the detection zones as needed and assist in the process of installation of these units.
 - Professional Engineer \$92,559. This position will facilitate the tasks associated with the technical review of traffic studies and site plans.
- **Facilities Development and Operations \$318,922**
 - Director of Strategic Planning \$83,448. This Director will lead the Division which performs all Department-wide functions including having direct responsibility for the Fiscal Section and the Regulatory/Standards Section and leading the FDO Development Team which coordinates the activities of the Property and Real Estate Management and Capital Improvements Division.
 - Facilities Service Project Manager \$90,000 - This position is needed due to the backlog of R&R projects and new capital improvement projects beginning in FY 2015. The Project Manager position will be offset by revenue (\$83,328) from interdepartmental billing.
 - Vehicle, \$30,636, for the new Facilities Service Project Manager position added midyear FY 2014.
 - Security Guard (2) (part-time position) \$25,092. These positions will be needed when PBSO moves to the West Atlantic Substation, which is estimated to be in December 2014.
 - Assistant ESS Director \$75,276. The Assistant Director will have direct day-to-day oversight of the Life Safety (which includes fire and intrusion systems), Electronic Shop (audio/video and security systems) and Radio/Communications sections. This position will also be directly responsible for the Division's customer service, inventory management, and Maximo system input. Finally, the Assistant Director will assist the Director in the preparation of the divisional budget, human resource and administrative issues.
 - \$97,798 Equipment: portable welding unit and fume extractor, cleaning kit for multistack chillers, scissor lifts, pressure cleaner, and pallet stacker.
- **Fleet Management-Non Ad Valorem**
 - \$300,000 Upgrade the existing Ward Fuel System terminals to Wards Version 4. The majority of the terminals are 11-12 years old. Technical support for these terminals will stop, and parts will eventually become unavailable for repairs. Currently, the terminals only synchronize with the server hourly, but with the installation of the new terminals there will be instantaneous synchronization with the server and up to the minute tank levels monitoring. Additionally, the new terminals are proximity card capable eliminating the need for separate Ward Fuel System cards.
- **Information System Services \$350,125**
 - Data processing software/accessories \$69,325
 - Furniture and equipment \$11,700
 - Temp/Contractual services \$220,500
 - Registration/training/misc \$48,600
- **Medical Examiner \$21,000**
 - Replacement of one dental identification hardware and software \$15,000
 - Nikon cameras (5) for the documentation of injuries and other evidence \$6,000
- **Metropolitan Planning Organization-Grant Funded**
 - Chief Planner \$71,451. This position will function in a capacity similar to the deputy director of other counties, managing and directing MPO staff and budget in completing MPO programs, projects or plans and assisting the MPO Executive Director in planning, directing, organizing, budgeting, staffing, scheduling, coordinating, implementing and maintaining the MPO agency operations in accordance to federal and state requirements.
 - Planner I \$47,799. This position will function as technical and product support for all of the major MPO programs, projects or plans such as: Long range, short range and regional transportation planning; transportation improvement programming; congestion management and corridor planning; multimodal planning; transportation land use planning.

**PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS
COUNTY ADMINISTRATOR'S APPROVED BUDGET SUPPLEMENTALS**

• **Palm Tran \$1,243,454**

- Service Supervisor \$58,075, Dispatch Supervisor (3) \$161,692, Dispatcher Assistant (4) \$144,228, Dispatcher (13) \$513,282 - At the January 28th, 2014, BOCC meeting, Commissioners approved bringing Palm Tran Connection dispatch services in-house.
- Functional Assessment Clerk \$38,585. This position will be responsible for reviewing all ADA Eligible Applications as well as initiating a visual "functional assessment" of each applicant.
- Reservation Specialist \$36,457. Hiring this position will enable Palm Tran Connection to continue to alleviate high call hold times and address customer service complaints in a timely and efficient manner.
- Supervisor \$45,467. This position will be based in Belle Glade where there is currently no Supervisor at this facility. Adding the position will eliminate the two hour commute time for various other supervisors from the North and South County facilities, who travel on alternating schedules.
- Bus Operators (4), Mechanic, Utility Worker \$245,668. The additional Bus Operators are necessary to implement the schedule changes recommended by the Center for Urban Transportation Research (CUTR). Identified as a priority by the Palm Tran Service Board, these additional resources have been targeted specifically for Routes 1 & 3 to address on-time performance metrics, 72% and 77%, respectively, that do not meet the established 80% minimum standard. These two routes account for 34% of daily ridership, and are the source of 40% of complaints. The additional Mechanic and Utility Worker are needed to compensate for the additional buses that have been added to the fleet over the past few years without adding Mechanics or Utility Workers. Adding these two positions will bring staffing levels to the recommended ratio.

• **Parks and Recreation \$409,604**

- Contract security \$39,000. This funding is needed to prevent unauthorized play, secure renovated fields, and to supplement Ranger resources. Funding for law enforcement personnel is needed for directed assignments such as the "no alcohol" enforcement at both Dubois and Peanut Island Parks.
- Fee increase (\$97,950). The proposed fee is a flat rate of \$50.00 per youth sports team per season. Discussions with user group representatives resulted in favorable support of this increase. This funding will be used to partially offset the supplemental contractual service requests for athletic field maintenance and grounds maintenance.
- Secretary \$35,307. Additional support staff is required to assist with seeking non-ad valorem funding for the Department. A non-permanent position (\$16,491) will be eliminated with the approval of this position.
- Contractual services \$150,000. Increase in contractor prices for grounds maintenance, freshwater shore line litter removal, janitorial services, and pest control services. Additionally, several park properties will be operational during FY 2015 (Okeeheelee South, Waterway Park and Gramercy Park).
- Maintenance Work II (2) \$66,096. Requested to maintain Okeeheelee South, Waterway Park and Fullerton Island which are anticipated to be fully operational in FY 2015.
- Park Supervisor \$50,184. Requested to assist the Parks District Manager in effectively overseeing district operations, supervision of 35 staff and meeting operational and customer service goals.
- Recreation Facility Manager I \$45,567. Requested to assist the Parks Supervisor to manage both the maintenance and campground operations at Peanut Island. In addition, this position is vital as there are no personnel resources available to absorb these responsibilities in the absence of the Park Supervisor position.
- Procurement Specialist \$37,791. Requested to assist the Division with procurement related functions including inputting purchase orders into the financial system, writing specs for bids, and coordinating purchasing contracts. Non-ad valorem funding from the Golf Courses will cover 60% (\$22,675) of the cost of the position.
- Recreation Programs Supervisor \$63,829. Requested to continue to support the growing operations of the Recreation Services Division including recreation centers, athletic related special events, summer camp, and direct programming at the nature centers and Riverbend Park.
- Non-Permanent Ocean Rescue Lifeguard (4) \$72,117. These positions are needed to maintain public safety for the patrons recreating on the County's guarded beaches. New towers are being installed at both Carlin Park and Jupiter Beach, Dubois Park continues to operate at full capacity, and the swimming area at Jupiter Beach has grown considerably.
- Non-Ad Valorem - Lead Clerk (3) \$108,378. These positions are requested for Park Ridge, Osprey Point, and Okeeheelee Golf Courses. Special Projects Coordinator \$54,027 for Golf Administration. There are sufficient reserves in Golf Course Operations to fund these positions.

**PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS
COUNTY ADMINISTRATOR'S APPROVED BUDGET SUPPLEMENTALS**

- Recreation Specialist I \$37,791. This position is needed to assist the Facility Manager I with administrative duties to promote existing programs, create and develop new programs, secure sponsorships, improve marketing, and assist in increasing the overall revenue. This position will be offset by an estimated (\$27,221) in new revenue from additional swim lessons at Aqua Crest Pool as well as establishment of an ongoing water fitness program.
- Contractual services \$18,000. Funding is needed for overnight contract security at John Prince Park Campground for the winter season from December thru April to prevent unauthorized access and to provide security to the campers.
- Fee increase (\$41,741). Increase daily rate at John Prince Park Campground by \$1.00; weekly rate by \$6.00; and monthly rate by \$25.00.
- **Planning, Zoning, & Building \$257,295**
 - Senior Site Planner and Site Planner II (2) \$216,804. Increased Zoning related activities, specifically in the Community Development (CD) Section which oversees the processing of applications that are subject to the Board of County Commissioners and Development Review Officers approval. In addition, the demand of staff time to assist the public continues to increase as development focuses on redevelopment and infill. There are more requests from the development industry for one on one meetings with staff as a result of more challenging infill projects are being submitted to the Division.
 - Planner Tech \$40,491. This position will assist the Senior Planner with the processing of amendments.

Total BCC Ad Valorem Funded \$2,891,761

Other Departments and Agencies

- **Fire Rescue \$473,245**
 - Communicator III position (4) \$316,386. These positions are required to meet increased staffing demands.
 - Mobile Data Computers (15) \$67,500. The Mobile Data Computers will be provided to municipalities opting into the Fire Rescue dispatch system who are currently not a part of the system.
 - \$21,000 Equipment to comply with the Department's fitness training policy.
 - \$13,095 Equipment for training of Fire Rescue personnel.
 - \$53,000 Equipment for Battalions: fuel controllers for the gas pumps, float-a-pumps (used for fire suppression operations), Kodiak Lifting Kits, and Timberline Top Reach Clamp.
 - \$2,264 The Drowning Prevention Coalition Buck Program (vouchers that provide free swimming lessons for qualified children ages 3-12 at participating aquatic facilities). Increase to fund COLA increase and assist in maintaining funding for the program.
- **Library \$94,831**
 - Librarian II \$54,541. This position is needed to support increased demand for children's services at the Okeechobee Blvd branch and serve as a building supervisor.
 - Library Associate II \$40,290. This position is needed at the Glades Road branch to support increased demand for children's services.
- **Planning, Zoning, & Building – Non Ad Valorem**
 - Clerical Specialist (2) \$64,692, Permit Tech II (3) \$121,743, Construction Plan Examiner II (4) \$205,740, Building Construction Inspector II (4) \$319,216. These positions are needed to keep up with industry demands.
- **Water Utilities-Non Ad Valorem**
 - Senior Chemist \$54,027. This position will help alleviate the increased workload in the testing laboratory resulting from customer growth, increased regulations, and the absorption of the Glades Utility Authority.
 - Utility Line Technician II (4) \$154,620, Utility Plant Operator I \$43,443. These positions will help alleviate excessive overtime in the line crews caused by growth in the service area.
 - GIS/CADD Technician II \$42,426. This position will perform GIS/CADD work currently done by outside consultants.

Constitutional Officers

- **Law Library – Non Ad Valorem**
 - Law Library Associate I \$34,533. This position is needed to support the services that the Law Library provides to Palm Beach County citizens in two locations, the Main Judicial Center and the South County Courthouse.
- **Public Defender \$54,497**
 - The costs, \$25,583, associated with this request support agreement renewals for Disco Smartnet, Barracuda Energize updates, VMWare Esx, Equallogic SAN and Citrix Remote Desktop support for the courtroom access. The cost supports the STAC and BOMS Enterprise Maintenance

**PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS
COUNTY ADMINISTRATOR'S APPROVED BUDGET SUPPLEMENTALS**

Agreement database monitoring and application updates. The cost of mobile device management is also supported. This is applied towards supporting the technology needs for EFile/Eservice mandates and facilitate access to electronic records.

- The cost, \$28,914, associated with this request supports the need to purchase mobile devices for this office's attorneys to utilize in courtroom and work environments, replacing the need for physical case file access. This supports the continued move to a paperless environment, required by Legislation. It supports the purchase of dual displays for key support staff where needed. It also will support the cost to renew licensing and upgrading for various applications such as Microsoft Visio, Microsoft Access, Crystal Reports, Info maker, imaging devices, IT tools/cabling, diagnostic devices and required accessories for laser and impact printers.
- **State Attorney \$110,000**
 - Equipment updates \$110,000. Our current Cisco switches have come to End-of-sale and within the year will be at End-of-service. At this point, they will not be coverable by service agreements nor will parts be available. Replace current 6509 Cisco switches in IDF on each floor with 4510R+E to insure a stable mission critical infrastructure. Update our IDF switches to be viable and capable of meeting future needs. Provide us with equipment that will be serviceable and able to be covered by a service agreement for the foreseeable future. Our current switching equipment has come to end-of-life.
- **Court Administration \$251,026**
 - Systems Architecture Analyst \$79,326. This position to serve as project lead for the analysis, design, development, and interface of the legislatively mandated State Court technical systems.
 - Phase III of a 3 year desktop hardware upgrade \$171,700. This upgrade will provide courtrooms, the judiciary, and court staff with the required scanners, printers and computers to operate in a file less court.

**PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS
COUNTY ADMINISTRATOR'S DENIED BUDGET SUPPLEMENTALS**

BCC Ad Valorem Funded

- **Engineering & Public Works (\$10,550,877)**
 - Motor Equipment Operator II (5) (\$203,985). These positions will be used to create a second mowing crew. This will increase the current level of service which, is about twice annually and includes sidewalks being edged and weeds removed from medians that are not landscaped.
 - Motor Equipment Operator II (10) (\$345,330). Due to the workload, the Road Section is not able to do any preventative maintenance and our workforce is nearly all reactionary. These additional positions will be assigned to the five maintenance districts, (two MEO II workers assigned to each) to increase their work force; to deal with infrastructure repair more efficiently and could eventually lead to our ability to do preventative maintenance, rather than mostly reactionary.
 - Construction Workers (4) (\$155,656), Traffic Signal Servicer (2) (\$84,884). As per the new Signal Maintenance Agreement being drafted by FDOT, the County will need to repair detection malfunctions (loop repairs) in less than 60 days of discovery. In order to meet this requirement, and also in the larger interest of maintaining efficiency of traffic signal operation, a crew of four construction workers is being requested. Construction crews currently repair controller cabinets and pedestrian signal knockdowns, rebuild deteriorating traffic signals, maintain and repair street lights, repair cabinet pads, conduct overhead changeovers, repair pull boxes and assemble signal heads. There is currently no crew dedicated to loop repair. Addition of two Signal Servicers will address preventative maintenance as required by Traffic Division's PPM and FDOT Agreement.
 - (\$2,000,000) - This supplemental covers striping of roads throughout the County which are not scheduled for resurfacing, but are in need of restriping in order to maintain safely navigated roadways.
 - (\$7,761,022) - Currently, there is \$3.2 million included in the FY 2015 base budget for resurfacing. Below is a listing of the top resurfacing needs throughout the County.
 - \$1,000,000 45th St from I-95 to Old Dixie
 - \$1,000,000 Northlake Blvd from Old Dixie to Military
 - \$1,200,000 Linton Blvd from E-3 canal to Congress
 - \$ 600,000 Le Chalet Blvd from Military to Jog
 - \$2,300,000 Jog Rd from Western Way to 10th Ave N
 - \$ 400,000 Camino Real from US 1 to Intracoastal
 - \$ 500,000 Cain Blvd from Glades to Yamato
 - \$ 700,000 Donald Ross from Alt A1A to Prosperity Farms Rd
 - \$1,300,000 Jog Rd from Clint Moore to Linton Blvd
 - \$ 600,000 Belvedere Rd from Clubhouse Dr to Australian Ave
 - \$1,400,000 Northlake Blvd from Military to Beeline
- **Environmental Resource Management (\$100,000)**
 - Mosquito Control has performed aerial spraying an average of 5.9 times per year. Current inventory will allow for another 6 sprays which may be used this summer and which would deplete current inventory. At a chemical cost of approximately \$52,000 per spray, the requested supplemental, along with the current base budget and State funding, would allow for 3.5 spray events in 2015.
- **Facilities Development & Operations (\$80,583)**
 - Occupancy Planner (\$40,836). This position will act as the clearinghouse for coordinating the occupancy activities of all building tenants and for ensuring consistency with established facility master plans and building standards.
 - Facilities Service Project Manager (\$90,000) and Secretary (\$33,075). These positions are needed due to the backlog of R&R projects and new capital improvement projects beginning in FY 2015. The Project Manager position will be offset by revenue of \$83,328 from interdepartmental billing.
- **Financially Assisted Agencies (\$612,910)**
 - Request for a 5% increase. FY 2015 proposed budget is the same as FY 2014.
- **Fleet Management-Non Ad Valorem**
 - Auto Tech (\$43,750) - This position will handle additional 27 assets being purchased by departments in FY 2014 and an anticipated purchase of 50 additional assets in FY 2015. This position will be offset by revenue of \$72,000 due to an additional 1,200 billable hours, as a result of the increased capacity.
- **Information Systems Services (\$92,475)**
 - Vehicle, (\$25,300), to be used by ISS Desktop staff stationed at the EOC for fieldwork.
 - (\$31,395) Contractual training to allow ISS Training Section staff to become proficient in the new Microsoft Office Suite 2013.
 - (\$35,780) DP software and accessories and consultant/contractual services.

**PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS
COUNTY ADMINISTRATOR'S DENIED BUDGET SUPPLEMENTALS**

- **Office of Community Revitalization (\$35,307)**
 - Secretary (35,307). The re-establishment of the Secretarial Position is critical to assist the OCR Director and the entire OCR Division with the adequate clerical and secretarial functions, which in turn will help keep OCR running efficiently.
- **Office of Financial Management & Budget (\$20,000)**
 - (\$20,000) Funding required for the replacement of 20 inventory scanners needed to provide continuity for the next few years with the annual physical inventory process as current scanners are becoming obsolete.
- **Palm Tran (\$290,689)**
 - Supervisors (4) (\$181,867). Four road supervisors are required to manage the increased workload due to vehicle accidents, incidents on buses, and covering for drivers out on leave. The pressing need is during peak hours to maintain service reliability, assist customers, respond to incident and accidents and transport drivers for daily drug testing requirements. Adding these positions will help to ensure on-time performance and reliability. The cost of adding the positions will be partially offset by a reduction in overtime.
 - Route Service Specialist (\$40,468). This position is responsible for overseeing and dealing with any and all issues that arise at a bus stop.
 - Employee Development Assistant (\$36,059). This position will support all aspects of employee development by enhancing staff capacity to effectively comply with FTA safety and operational regulations. This position was previously deleted from our complement. Reestablishing it will: (a) relieve work load of existing staff enabling them to timely complete assignments; (b) enable the Marketing Manger to transition to Manager of Organizational Development and Community affairs; and (c) provide the resource needed to effectively address employee development projects and initiatives.
 - Interns (3) (\$32,295). This is administrative work under supervision which provides the opportunity for professional training in various departments throughout Palm Tran.
- **Parks & Recreation (\$288,758)**
 - Secretary (\$35,307). Planning and Development staff is unable to manage the day to day clerical functions of this section with their existing workload.
 - (\$52,636) SUV Vehicles (2). Extensive use over the past several years has left the Rangers with a limited fleet of high mileage vehicles, which are increasingly in need of repairs. The downtime required for preventative maintenance services and vehicle breakdowns has meant Ranger staffing levels are often subject to vehicle availability limits on weekends, which are the highest use days in the parks. Adding these vehicles to the Ranger fleet will help eliminate this restriction of staffing on weekends.
 - (\$50,608) golf carts (4). Requested for use by the eight staff positions assigned to Athletics Programs to monitor athletic facilities throughout the County. The vast area to be covered at one park requires staff be able to move throughout the park/athletic fields at a fast pace.
 - (\$69,000) Increase in contractor prices for grounds maintenance, freshwater shore line litter removal, janitorial services, and pest control services. Additionally, several park properties will be operational during FY 2015 (Okeeheelee South, Waterway Park and Gramercy Park).
 - Maintenance Worker II (\$33,048). Requested to maintain Okeeheelee South, Waterway Park and Fullerton Island which are anticipated to be fully operational in FY 2015.
 - Non-Permanent Parks Worker I (3) (48,159). These positions are needed for district operations and the trades section. Two (2) positions are needed in district operations to cover various staffing needs, including afternoons, evenings, weekends, and other peak use times to clean restrooms, empty trash and to fill in as needed to meet increased maintenance demands. One (1) position is needed for the trades section to provide extra assistance for special events/tournaments and to assist with the increasing repair demands of the department.
- **Planning, Zoning, & Building (\$747,324)**
 - Site Planner I (\$47,799). This position is needed to keep up with daily workload from increased business activity.
 - (\$18,000) for the addition of a conference room and minor reconfiguration to a few cubicles.
 - Student Interns (4-5) (\$59,999) for increased business activity.
 - Field Investigators (2) (\$139,794). These positions are needed to handle increased licensing law enforcement and fine collection due to unlicensed activity.
 - Senior Clerk Typist (1) (\$32,346). This position will support Countywide Enrollment Program, and the increase of the number of investigators workload reporting.
 - Planner (1) (\$47,799). This position will serve the monitoring section to process the increase in the number of development orders.
 - Secretary (\$35,307). This position will replace administrative support abilities lost through staffing cutbacks in previous years.

**PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS
COUNTY ADMINISTRATOR'S DENIED BUDGET SUPPLEMENTALS**

- Code Officers (5) (\$366,280). These positions are needed to fully implement expanding enforcement and collection efforts.
- **Public Affairs (\$408,653)**
 - Part-time Production Specialist I (\$13,653). This position is necessary due to the increase in manual evening hour duties in master control associated with Channel 20 staff being tasked with expanded evening live meeting programming; such as night Board of County Commission meetings, Commission on Ethics, and School Board meetings.
 - (\$300,000) Automated solution for County's website content management. A web content management system will allow web administrators to create standardized web content templates, layouts and graphical elements including photography with a more modernized and consistent look and feel. It will also allow for automation of content postings including scheduling and expiration of content postings, as well as publication to social media sites.
 - (\$95,000) Replacement of booklet binder due to high repair costs and diminishing ability to find replacement parts for the current machine.
- **Public Safety (\$97,378)**
 - Replace Federal grant funding (expires September 30, 2014) for the Family Drug Court program.
- **Purchasing (\$50,000)**
 - Funding is needed to obtain consulting services for the preparation, implementation, and training for the online bidding component of the Advantage Financial System.

Total BCC Ad Valorem Funded (\$13,374,954)

Other Departments and Agencies

- **Fire Rescue (\$317,736)**
 - (\$260,000) to purchase four radio communication consoles at a cost of \$65,000 each. The four additional consoles will complete the outfit of the 911 Communications Center allowing the capability of having radios, telephones and Computer Aided Dispatch system at all positions.
 - (\$10,000) to purchase a UHF and VHF repeater at a cost of \$5,000 each. The UHF and VHF repeater are to be installed in the Tactical Command Unit.
 - (\$47,736) The Drowning Prevention Coalition Buck Program (vouchers that provide free swimming lessons for qualified children ages 3-12 at participating aquatic facilities).

Constitutional Officers

- **Court Administration (\$35,307)**
 - General Maintenance Mechanic (\$35,307). Court Administration is requesting this position to serve as the Court's lead for simple maintenance related projects and duties including but not limited to the care and repair of court office and courtroom furniture; minor plastering; patching; and interior painting.
- **State Attorney (\$110,000)**
 - Equipment updates (\$110,000). Our current Cisco switches have come to End-of-sale and within the year will be at End-of-service. At this point, they will not be coverable by service agreements nor will parts be available. Replace current 6509 Cisco switches in IDF on each floor with 4510R+E to insure a stable mission critical infrastructure. Update our IDF switches to be viable and capable of meeting future needs. Provide us with equipment that will be serviceable and able to be covered by a service agreement for the foreseeable future. Our current switching equipment has come to end-of-life.
- **Court Administration (\$263,238)**
 - Computer Specialist II (\$48,978). The Legislatively mandated shift to an electronic "paperless" courtroom has dramatically increased the workload of the Court Administration desktop group. In 2014, the number of total devices supported by this 5 person group will exceed 1,000 devices throughout 70 courtrooms in 5 courthouses Countywide. The majority of the devices are in courtrooms, which require a critical level of zero downtime priority support level. Help desk tickets completed by this group totaled 4,656 in CY2013 with a 16.5% increase for same period totals CY 2014.
 - Phase III of a 3 year desktop hardware upgrade (\$214,260). This upgrade will provide courtrooms, the judiciary, and court staff with the required scanners, printers and computers to operate in a file less court.

Dept	Priority No.	Project Title	Funding Prior FYs	Ad Valorem	County Administrator's Cut	Revised Ad Valorem	Bonds	Grants	Impact Fees	Operating	Other	PropShare Share	Total	FY 2016- FY 2019 Projections
Countywide Ad Valorem Projects														
Engineering	1	Seminole Colony Drainage Improvements	140,000	2,400,000	(2,400,000)	-	-	-	-	-	-	-	-	0
Engineering	2	Drainage Improvements on Orange Blvd from SPW to RPB Blvd	-	3,500,000	(3,500,000)	-	-	-	-	-	-	-	-	0
Engineering	3	Belvedere Rd @ LWDD E-3 Canal	-	2,250,000	(2,250,000)	-	-	-	-	-	-	-	-	0
Engineering	4	6th Ave. So. over Lake Osborne (LWDD E-4 Canal)(WB Br)	-	5,500,000	(5,500,000)	-	-	-	-	-	-	-	-	0
Engineering	5	Sam Senter Rd. over Ocean Canal (SFVMD Lat. 13 Canal)	-	900,000	(900,000)	-	-	-	-	-	-	-	-	0
Engineering	6	Sandalfoot Blvd. over LWDD E-1-E Canal	-	600,000	(600,000)	-	-	-	-	-	-	-	-	0
Engineering	7	Duda Rd. over SFVMD Lat. 14 Canal (Hillsboro Canal)	-	1,150,000	(1,150,000)	-	-	-	-	-	-	-	-	0
Engineering														
ERM	1	Environmental Restoration	7,392,000	250,000	-	250,000	-	-	-	-	-	-	250,000	1,000,000
ERM	2	South Lake Worth Inlet Sand Transfer Plant Operation & Dredg	-	150,000	(150,000)	-	-	-	-	-	-	-	-	600,000
ERM														
FD&O	0	Countywide Building Renewal & Replacement	-	5,696,053	(1,883,000)	3,813,053	-	-	-	-	-	-	3,813,053	37,251,310
FD&O	0	Countywide Parks Facility Renewal & Replacement	-	1,869,835	(809,000)	1,060,835	-	-	-	-	-	-	1,060,835	3,546,928
FD&O	0	Countywide Electronic Systems Renewal & Replacement	-	848,000	(308,000)	540,000	-	-	-	-	-	-	540,000	3,697,500
FD&O	0	Special Needs Shelter	-	650,000	(650,000)	-	-	-	-	-	-	-	-	0
FD&O	0	West County Administration Building Modifications	1,900,000	300,000	-	300,000	-	-	-	-	-	-	300,000	0
FD&O	0	Land Due Diligence	-	300,000	-	300,000	-	-	-	-	-	-	300,000	1,200,000
FD&O	0	Courthouse Video Remote Interpretation	-	256,000	(256,000)	-	-	-	-	-	-	-	-	0
FD&O	0	Countywide Various Facility Improvements	-	250,000	-	250,000	-	-	-	-	-	-	250,000	1,000,000
FD&O	0	Courthouse Central Recording HVAC	-	215,000	-	215,000	-	-	-	-	-	-	215,000	0
FD&O	0	PBSO J Prince Park Boat Dock	-	191,000	(191,000)	-	-	-	-	-	-	-	-	0
FD&O	0	Video Court Expansion	-	158,500	(158,500)	-	-	-	-	-	-	-	-	252,500
FD&O	0	Courthouse Screening Improvements	-	150,000	(150,000)	-	-	-	-	-	-	-	-	0
FD&O	0	State Attorney Main 1st Floor Shell	-	146,000	(146,000)	-	-	-	-	-	-	-	-	0
FD&O	0	North County Courthouse Secure Judicial Corridor	-	115,000	(115,000)	-	-	-	-	-	-	-	-	0
FD&O	0	Midwestern Center Clerk Renovations	-	108,000	-	108,000	-	-	-	-	-	-	108,000	0
FD&O	0	Gun Club Courthouse Secure Parking	-	101,000	(101,000)	-	-	-	-	-	-	-	-	0
FD&O	0	Courthouse DNA Equipment	-	66,000	-	66,000	-	-	-	-	-	-	66,000	0
FD&O	0	Government Center Chambers Monitor Upgrade	-	52,000	-	52,000	-	-	-	-	-	-	52,000	0
FD&O	0	Courthouse Articulating Arm All Courtrooms	-	27,000	(27,000)	-	-	-	-	-	-	-	-	0
FD&O	0	Courthouse Courtroom Furniture, Fixtures, and Equipment	-	25,000	(25,000)	-	-	-	-	-	-	-	-	0
FD&O	0	Government Center McEaddy Chamber Overflow	-	25,000	(25,000)	-	-	-	-	-	-	-	-	1,349,000
FD&O	0	CATV Inhouse Systems	-	20,000	-	20,000	-	-	-	-	-	-	20,000	40,000
FD&O														
ISS	1	E-Mail Archive and Ediscovery Replacement	-	500,000	-	500,000	-	-	-	-	-	-	500,000	400,000
ISS	2	Network Equipment and Vendor Support	6,150,000	750,000	(50,000)	700,000	-	-	-	-	-	-	700,000	2,400,000
ISS	3	Enterprise Backup Growth and Replacement	1,875,000	450,000	-	450,000	-	-	-	-	-	-	450,000	400,000
ISS	4	Wintel Server Replacement & Growth (Maintenance)	825,000	350,000	-	350,000	-	-	-	-	-	-	350,000	600,000
ISS	5	Fiber Build-out of Enterprise Network	4,875,000	750,000	(150,000)	600,000	-	-	-	-	-	-	600,000	1,750,000
ISS	6	Wireless Connectivity	1,901,000	150,000	-	150,000	-	-	-	-	-	-	150,000	450,000
ISS	7	UNIX Server Growth and Replacement	920,000	340,000	-	340,000	-	-	-	-	-	-	340,000	600,000
ISS	8	Data Center(s) Upgrade to 10/100/1,000 Gigabyte	3,625,000	400,000	(100,000)	300,000	-	-	-	-	-	-	300,000	1,500,000
ISS	9	Citrix Expansion	-	100,000	(100,000)	-	-	-	-	-	-	-	-	140,000
ISS	10	Network/Internet Security/Threat Management	2,400,000	100,000	(50,000)	50,000	-	-	-	-	-	-	50,000	500,000
ISS	11	Wintel Data Storage Growth and Replacement (Maintenance)	-	250,000	(250,000)	-	-	-	-	-	-	-	-	500,000
ISS	12	WAN In-Building Cabling	300,000	100,000	-	100,000	-	-	-	-	-	-	100,000	300,000
ERM														
				\$ 11,569,388	\$ (4,844,500)	\$ 6,724,888	\$	\$	\$	\$	\$	\$	\$ 6,724,888	

Dept	Priority No.	Project Title	Funding Prior FYs	County Administrator's Cut	Revised Ad Valorem	Bonds	Grants	Impact Fees	Operating	Other	PropShare Share	Total	FY 2016- FY 2019 Projections
Countywide Ad Valorem Projects													
ISS	13	UNIX Platform Storage (Maintenance)	325,000	(350,000)	-	-	-	-	-	-	-	-	120,000
ISS	14	Server Management System	150,000		220,000	-	-	-	-	-	-	220,000	130,000
ISS	15	WinTel/UnixPower Storage Consolidation	500,000	(135,000)	115,000	-	-	-	-	-	-	115,000	800,000
ISS	16	Video Service Delivery	-	(50,000)	25,000	-	-	-	-	-	-	25,000	225,000
ISS	17	Microsoft Enterprise Agreement Renewal	-	(1,800,000)	-	-	-	-	-	-	-	-	3,600,000
ISS	18	Advantage Financial System Archiving (Data Warehouse)	-	(1,000,000)	-	-	-	-	-	-	-	-	0
ISS	19	Court Administration: Cabling	20,000	(10,000)	-	-	-	-	-	-	-	-	30,000
ISS	20	Geographic Information System (GIS)	6,769,000	(300,000)	-	-	-	-	-	-	-	-	0
				ISS	\$ 8,245,000	\$ (4,345,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,900,000	\$ 3,900,000
Misc	0	OCR and Countywide Community Revitalization Team Initiatives	-	(2,000,000)	-	-	-	-	-	-	-	-	8,000,000
Misc	3	Renovation of meeting space - Mounts Building	-	(345,000)	-	-	-	-	-	-	-	-	0
Misc	4	Renovation of Coop. Extension Office Belle Glade Auditorium	-	(34,000)	-	-	-	-	-	-	-	-	0
Misc	5	Culvert Bridge to the Mounts Botanical Garden of PBC	-	(117,000)	-	-	-	-	-	-	-	-	0
Misc	6	Electrical Capacity for Mounts Botanical Garden of PBC	-	(250,000)	-	-	-	-	-	-	-	-	0
				Misc	\$ 2,745,000	\$ (2,745,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks	1	ADA Compliance Measures	500,000	(50,000)	200,000	-	-	-	-	-	-	200,000	1,000,000
Parks	2	Information Technology Equipment Expansion and Replacement	573,866		51,800	-	-	-	-	-	-	51,800	80,000
Parks	3	Okecheelee Park Athletic Complex Drainage	-		150,000	-	-	-	-	-	-	150,000	0
Parks	4	Playground Replacement and Resurfacing	-	(100,000)	100,000	-	-	-	-	-	-	100,000	800,000
Parks	5	Fencing	-	(100,000)	-	-	-	-	-	-	-	-	400,000
Parks	6	Coconut Cove Waterpark Improvements	-		76,840	-	-	-	-	-	-	76,840	0
Parks	7	Calypso Bay Waterpark Improvements	-		128,000	-	-	-	-	-	-	128,000	0
Parks	8	Lake Charlestown Park Improvements	-	(120,000)	-	-	-	-	-	-	-	-	0
Parks	9	Therapeutic Recreation Pool Resurfacing	-		64,500	-	-	-	-	-	-	64,500	0
Parks	10	West Boynton Recreation Center Improvements	-	(10,000)	10,000	-	-	-	-	-	-	10,000	0
Parks	11	Sunset Cove Amphitheater Sound & Light Component Replacement	-	(150,000)	-	-	-	-	-	-	-	-	0
Parks	12	Jim Brandon Equestrian Center Footing Renovation	-		108,000	-	-	-	-	-	-	108,000	0
Parks	13	Lightning Detection	-	(100,000)	-	-	-	-	-	-	-	-	400,000
Parks	14	Park Operations Equipment Replacement	311,000	(189,140)	110,860	-	-	-	-	-	-	110,860	400,000
Parks	15	Daggerwing Nature Trail Boardwalk Replacement	-	(170,000)	-	-	-	-	-	-	-	-	0
Parks	16	North County Aquatic Complex Improvements	-	(210,000)	-	-	-	-	-	-	-	-	90,000
Parks	17	Santaluces Pool Resurfacing	-	(52,000)	-	-	-	-	-	-	-	-	0
Parks	18	Irrigation Improvements	-	(58,000)	-	-	-	-	-	-	-	-	300,000
Parks	19	Jim Brandon Equestrian Center Sound System Components	-	(60,000)	-	-	-	-	-	-	-	-	240,000
Parks	20	Riverbend Park Repairs	-	(60,000)	-	-	-	-	-	-	-	-	0
Parks	21	Camera System	-	(100,000)	-	-	-	-	-	-	-	-	200,000
Parks	22	Picnic Shelter Replacements	-	(200,000)	-	-	-	-	-	-	-	-	800,000
Parks	23	Vehicular and Pedestrian Bridge Replacements	-	(300,000)	-	-	-	-	-	-	-	-	1,200,000
Parks	24	Basketball Court Resurfacing	-	(104,000)	-	-	-	-	-	-	-	-	0
Parks	25	Roadway/Trail/Pathway Paving and Striping	-	(600,000)	-	-	-	-	-	-	-	-	2,000,000
Parks	26	Septic System Replacements	-	(400,000)	-	-	-	-	-	-	-	-	1,600,000
Parks	27	Pressbox/Athletic Facility Replacements	-	(500,000)	-	-	-	-	-	-	-	-	4,000,000
Parks	28	Restroom Replacements	-	(700,000)	-	-	-	-	-	-	-	-	2,800,000
				Parks	\$ 5,323,140	\$ (4,323,140)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
				Total Countywide Ad Valorem Projects	\$ 44,583,528	\$ (32,708,640)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,874,888	\$ 11,874,888

Dept	Priority No.	Project Title	Funding Prior FYs	Ad Valorem	County Administrator's Cut	Revised Ad Valorem	Bonds	Grants	Impact Fees	Operating	Other	PropShare Share	Total	FY 2016- FY 2019 Projections
Countywide Non Ad Valorem Funded														
ERM	3	Coral Cove Dune Restoration	19,185,000	-	-	-	-	-	-	-	200,000	-	200,000	350,000
ERM	4	Ocean Ridge Shore Protection	17,433,000	-	-	-	-	-	-	-	100,000	-	100,000	2,050,000
ERM	5	Juno Beach Shore Protection	28,128,000	-	-	-	-	-	-	-	1,272,000	-	1,272,000	4,895,000
ERM	6	Delray Beach Shore Protection	-	-	-	-	-	-	-	-	29,000	-	29,000	767,000
ERM	7	Central Boca Shore Protection	-	-	-	-	-	-	-	-	300,000	-	300,000	500,000
ERM	8	North Boca Shore Protection	-	-	-	-	-	-	-	-	500,000	-	500,000	175,000
ERM	9	South Boca Shore Protection	-	-	-	-	-	-	-	-	500,000	-	500,000	600,000
		ERM		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,901,000	\$ -	\$ 2,901,000	
FD&O	0	Constitutional Facility Improvements	-	-	-	-	-	-	-	-	1,000,000	-	1,000,000	4,000,000
FD&O	0	Convention Center Renewal & Replacement	-	-	-	200,000	-	-	-	-	693,622	-	893,622	6,118,135
FD&O	0	Airport Center Renovation	622,000	-	-	7,785,000	-	-	-	-	5,655,000	-	13,440,000	400,000
FD&O	0	Vista Office Build-Out	-	-	-	292,312	-	-	-	-	-	-	292,312	0
FD&O	0	Convention Center Parking Garage	2,000,000	-	-	58,400,000	-	-	-	-	-	-	58,400,000	0
FD&O	0	Jail Expansion Program	172,207,000	-	-	789,000	-	-	-	-	-	-	789,000	0
FD&O	0	Parking Renewal and Replacement	-	-	-	325,000	-	-	-	-	-	-	325,000	325,000
FD&O	0	Roger Dean Stadium Renewal & Replacement	-	-	-	-	-	-	-	-	1,586,350	-	1,586,350	3,174,700
		FD&O		\$ -	\$ -	\$ 67,791,312	\$ -	\$ -	\$ -	\$ -	\$ 8,934,972	\$ -	\$ 76,726,284	
Parks	0	Burt Aaronson South County Regional Park Phase III	4,000,000	-	-	-	-	-	125,000	-	-	-	125,000	300,000
Parks	0	Canyons District Park Design and Development	-	-	-	-	-	-	500,000	-	-	-	500,000	2,055,000
Parks	0	Dubois Park Expansion	250,000	-	-	-	-	-	150,000	-	-	-	150,000	50,000
Parks	0	John Prince Park Improvements Phase IV	2,702,000	-	-	-	-	-	950,000	-	-	-	950,000	900,000
Parks	0	John Prince Park Special Event Areas	500,000	-	-	-	-	-	250,000	-	-	-	250,000	800,000
Parks	0	Morikami Museum and Japanese Gardens Expansion	-	-	-	-	-	-	1,150,000	-	-	-	1,150,000	1,900,000
Parks	0	Off-Highway Vehicle (OHV) Park	-	-	-	-	-	-	225,000	-	-	-	225,000	650,000
Parks	0	Okecheelee Golf Course Concession Expansion	200,000	-	-	-	-	-	150,000	-	-	-	150,000	0
Parks	0	Okecheelee South Park Boating Center	950,000	-	-	-	-	-	500,000	-	-	-	500,000	0
Parks	0	Okecheelee South Park Development Phase III	4,177,000	-	-	-	-	-	550,000	-	-	-	550,000	2,744,000
Parks	0	Osprey Point Golf Course Clubhouse Expansion	-	-	-	-	-	-	850,000	-	-	-	850,000	0
Parks	0	Riverbend/Reese Grove Park Phase III	5,252,000	-	-	-	-	-	1,000,000	-	-	-	1,000,000	600,000
Parks	0	Veterans Park Improvements	-	-	-	-	-	-	700,000	-	-	-	700,000	135,000
Parks	0	Waterway Park	5,141,000	-	-	-	-	-	-	-	600,000	-	600,000	0
Parks	0	Boat Ramp Renovation	-	-	-	-	-	-	-	-	465,000	-	465,000	0
		Parks		\$ -	\$ -	\$ 7,100,000	\$ -	\$ -	\$ 7,100,000	\$ -	\$ 1,065,000	\$ -	\$ 8,165,000	
		Countywide Non Ad Valorem Funded		\$ -	\$ -	\$ 67,791,312	\$ -	\$ -	\$ 7,100,000	\$ -	\$ 12,900,972	\$ -	\$ 87,792,284	
Dependent Districts														
Library	0	Tequesta Library - Roof Replacement	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ -
Library	0	Southbay - A/C Replacement	-	100,000	-	-	-	-	-	-	-	-	100,000	0
Library	0	Wellington Library - Fire System Replacement	-	98,000	-	-	-	-	-	-	-	-	98,000	0
Library	0	Main Library - Story Time Room	-	80,000	-	-	-	-	-	-	-	-	80,000	0
Library	0	Gardens Library - Gutters	-	75,000	-	-	-	-	-	-	-	-	75,000	0
Library	0	Pahokee (LVY) - A/C Replacement	-	70,000	-	-	-	-	-	-	-	-	70,000	0
Library	0	South Bay - Fire Alarm Replacement	-	50,000	-	-	-	-	-	-	-	-	50,000	0
Library	0	Tequesta Library - Fire Alarm Replacement	-	50,000	-	-	-	-	-	-	-	-	50,000	0
Library	0	Tequesta Library - A/C Repair/Replacement	-	100,000	-	-	-	-	-	-	-	-	100,000	0
Library	0	West Boynton Beach Library - Fire Alarm Replacement	-	50,000	-	-	-	-	-	-	-	-	50,000	0
Library	0	South Bay - Weatherproofing	-	40,000	-	-	-	-	-	-	-	-	40,000	0
Library	3	Wellington Library- Roof Repair/Replacement	-	24,600	-	-	-	-	-	-	-	-	24,600	0
		Library		\$ 1,087,600	\$ -	\$ 1,087,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,087,600	
		Dependent Districts		\$ 1,087,600	\$ -	\$ 1,087,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,087,600	

Dept	Priority No.	Project Title	Funding Prior FYs	County Administrator's Cut		Revised Ad Valorem	Bonds	Grants	Impact Fees	Operating	Other	PropShare Share	Total	FY 2016- FY 2019 Projections	
				Ad Valorem	Administrators' Cut										
Enterprise Funds															
Airports	11	All Airports- Design and Engineering	-	-	-	-	-	-	-	2,000,000	-	-	2,000,000	8,000,000	
Airports	14	PBIA- Replace Cabin Air Control System	-	-	-	-	-	-	-	100,000	-	-	100,000	400,000	
Airports	17	PBIA- Equipment Grounds Maintenance	-	-	-	-	-	-	-	172,000	-	-	172,000	400,000	
Airports	18	PBIA- Terminal Improvements	-	-	-	-	-	-	-	643,000	-	-	643,000	400,000	
Airports	20	PBIA- Equipment Airport Administration	-	-	-	-	-	-	-	135,000	-	-	135,000	400,000	
Airports	26	PBIA- Terminal Maintenance Equipment	-	-	-	-	-	-	-	75,000	-	-	75,000	400,000	
Airports	30	PBIA- Environmental	-	-	-	-	-	-	-	20,000	-	-	20,000	80,000	
Airports	31	PBIA- Permits and Fees	-	-	-	-	-	-	-	10,000	-	-	10,000	40,000	
Airports	33	Pahokee Airport- Miscellaneous Projects	-	-	-	-	-	-	-	20,000	-	-	20,000	80,000	
Airports	38	PBIA- Testing and Miscellaneous Engineering	-	-	-	-	-	-	-	10,000	-	-	10,000	40,000	
Airports	39	PBIA- Project Inspection and Administration	-	-	-	-	-	-	-	10,000	-	-	10,000	40,000	
Airports	40	PBIA- Aiside Projects	-	-	-	-	-	-	-	55,000	-	-	55,000	100,000	
Airports	41	North County Airport- Miscellaneous Projects	-	-	-	-	-	-	-	40,000	-	-	40,000	100,000	
Airports	42	PBIA- Demolition	-	-	-	-	-	-	-	35,000	-	-	35,000	140,000	
Airports	44	Lantana Airport- Miscellaneous Projects	-	-	-	-	-	-	-	20,000	-	-	20,000	80,000	
Airports	74	PBIA - Building 1475 reiroof	-	-	-	-	-	-	-	400,000	-	-	400,000	0	
Airports	90	Lantana Improvements	-	-	-	-	-	-	-	2,000,000	-	-	2,000,000	0	
Airports	95	Land Acquisition	749,000	-	-	-	-	-	-	-	500,000	-	500,000	0	
				\$	-	\$	-	\$	-	\$	5,745,000	\$	500,000	\$	6,245,000
Airports															
WUD	1	System Wide Buildings and Other Improvements	500,000	-	-	-	-	-	-	1,800,000	-	-	1,800,000	2,000,000	
WUD	2	Improvements to Water Treatment Plant #8	4,241,000	-	-	-	-	-	-	1,500,000	-	-	1,500,000	24,975,000	
WUD	3	Improvements to Water Treatment Plant #2	18,658,000	-	-	-	-	-	-	3,000,000	-	-	3,000,000	8,900,000	
WUD	4	Improvements to Water Treatment Plant #3	4,550,000	-	-	-	-	-	-	2,000,000	-	-	2,000,000	6,272,000	
WUD	5	System Wide Wellfield Rehabilitation and Expansion	14,857,000	-	-	-	-	-	-	3,000,000	-	-	3,000,000	14,500,000	
WUD	6	System Wide Water Treatment Plant Improvements	1,061,000	-	-	-	-	-	-	500,000	-	-	500,000	2,000,000	
WUD	7	Improvements to Water Treatment Plant #9	3,591,000	-	-	-	-	-	-	1,700,000	-	-	1,700,000	5,700,000	
WUD	8	Western Region Customer Service and Operations Buildings	9,964,000	-	-	-	-	-	-	3,000,000	-	-	3,000,000	2,375,000	
WUD	11	Southern Region Water Reclamation Facility Improvements	7,526,000	-	-	-	-	-	-	3,200,000	-	-	3,200,000	67,750,000	
WUD	13	Telemetry Information Management System Upgrades	3,225,000	-	-	-	-	-	-	1,700,000	-	-	1,700,000	2,200,000	
WUD	14	System Wide Membrane Element Replacement Projects	2,799,000	-	-	-	-	-	-	1,000,000	-	-	1,000,000	5,500,000	
WUD	15	Lake Region Water Treatment Plant Improvements	8,752,000	-	-	-	-	-	-	2,000,000	-	-	2,000,000	3,730,000	
WUD	16	Lake Region Waste Water Treatment Plant Improvements	1,350,000	-	-	-	-	-	-	2,000,000	-	-	2,000,000	2,750,000	
WUD	18	Western Region Water Distribution System Rehab	10,041,000	-	-	-	-	-	-	5,000,000	-	-	5,000,000	10,000,000	
WUD	19	Asset Management - Water Distribution System Rehabilitation	8,500,000	-	-	-	-	-	-	4,000,000	-	-	4,000,000	24,000,000	
WUD	20	Asset Management - Wastewater Collection System Rehab	7,674,000	-	-	-	-	-	-	4,300,000	-	-	4,300,000	25,425,000	
WUD	21	Asset Management - Wastewater Lift Station Rehabilitation	16,065,000	-	-	-	-	-	-	5,000,000	-	-	5,000,000	25,425,000	
WUD	22	Special Assessment Program	2,319,000	-	-	-	-	-	-	500,000	-	-	500,000	2,000,000	
WUD	23	Wastewater Collection System Extension	5,009,000	-	-	-	-	-	-	2,500,000	-	-	2,500,000	19,000,000	
				\$	-	\$	-	\$	-	\$	47,700,000	\$	500,000	\$	47,700,000
				\$	-	\$	-	\$	-	\$	53,445,000	\$	500,000	\$	53,945,000
Enterprise Funds															

Palm Beach County's FY 2015 Budget has been developed using the policies described in this segment of the Budget document and is intended to facilitate management actions on financial decisions, as well as, to assist other readers of this document in understanding County finances.

The establishment of consolidated financial policies will also have the following benefits:

- Provide a concise reference guide for consideration of County financial matters.
- Direct attention to overall financial condition, rather than a narrow focus on single issues.
- Exhibit a commitment to sound financial management and fiscal integrity, establishing credibility and confidence for citizens, investors, and rating agencies.
- Demonstrate compliance with applicable Florida statutory requirements.

The financial policies on the following pages are grouped into the following categories:

- ◆ BUDGET POLICIES
- ◆ REVENUE POLICIES
- ◆ EXPENDITURE POLICIES
- ◆ RESERVE POLICIES
- ◆ DEBT POLICIES
- ◆ CAPITAL IMPROVEMENT POLICIES
- ◆ OTHER - ROTATION OF EXTERNAL AUDITORS

I. BUDGET POLICIES

I.1 Balanced Budget

The County's Annual Budget shall be balanced; that is, the total estimated receipts, including balances brought forward, shall equal the total appropriations and reserves (Florida Statutes, 129.01(2)(b)).

I.2 Budget Adoption

The County's Annual Budget shall be adopted by the Board of County Commissioners at the fund level.

I.3 Estimates of Receipts

The budgeted receipts shall include 95% of all receipts reasonably anticipated from all sources, including taxes to be levied, and 100% of balances brought forward at the beginning of the fiscal year (Florida Statutes, 129.01(2)(b) and 200.065(2)(a)).

I.4 Contingencies

A reserve for contingencies may be budgeted in each operating and capital fund up to 10% of the total fund budget. The Board of County Commissioners may reallocate these reserves to fund unforeseen needs during the budget year (Florida Statutes, 129.01(2)(c)(1)).

I.5 Cash Carryover

A reserve for cash carryover will be budgeted in any fund which requires monies to be carried forward into the budget year to support operations until sufficient current revenues are received. This reserve will not exceed 20% of the fund budget (Florida Statutes, 129.01(2)(c)(2)). (See Section IV. 1 -OPERATING

I.6 Budget Transfers

The Director of the Office of Financial Management & Budget has authority to approve intra-departmental transfers during the budget year. All other budget transfers (i.e. between departments, out of contingencies, and between capital projects) must be approved by the Board of County Commissioners.

II. REVENUE POLICIES

II.1 General Revenue Policy

Generally, the County reviews estimated revenue and fee schedules as part of the budget process. Estimated revenue is conservatively projected (at 95% of estimate) for five years and updated annually. Proposed rate increases are based upon:

- ◆ Legislative Constraints Fee policies applicable to each fund or activity
- ◆ The related cost of the service provided
- ◆ The impact of inflation on the provision of services
- ◆ Equity of comparable fees
- ◆ Legislative constraints

The Revenue Policy of Palm Beach County includes these informal policies, with the addition of:

- ◆ Maintenance of a diversified and stable revenue system to shelter the County from short run fluctuations in any one revenue source

II.2 Revenue Summaries

As part of the annual budget process, a consolidated summary of revenue sources will be prepared and incorporated into the County's budget documents.

II.3 Ad Valorem Taxes

The use of Ad Valorem tax revenues will generally be limited to the following funds:

Countywide:

- General
- Debt Service

Dependent Districts:

- County Library
- Fire Rescue MSTUs (Jupiter and Main Fire Rescue MSTU)

Specific allocations of such revenue will be made during the annual budget process.

II.4 Gas Taxes

The use of Gas Tax revenues will generally be limited to the following funds:

- County Transportation Trust
- Transportation Improvement
- Mass Transit
- Debt Service

II.5 Sales Taxes

The use of Sales tax revenue will generally be limited to the following funds:

- General
- County Transportation Trust
- Debt Service

II.6 Impact Fees

Palm Beach County shall require new development activity to pay impact fees for new capital facilities or expansion of existing facilities. Fees shall not exceed a pro rata share of the reasonably anticipated costs of such improvements.

Impact fees have been implemented for parks, roads, libraries, Fire Rescue, public buildings, schools, and law enforcement.

II.7 Utility Taxes

The utility tax is a tax imposed on the purchase of utility services. It provides additional revenue necessary to maintain adopted levels of service, primarily for the Sheriff's road patrol.

II.8 Tourist Development Taxes

The use of Tourist Development tax revenues will generally be limited to the Tourist Development Trust Fund and the Beach Improvement Fund.

II.9 Grants

Only grants which can reasonably be expected to be received will be considered as revenue sources for budget development purposes. The County shall amend its Budget to reflect additional grants received during the year.

II.10 Restricted Revenues - Bonds

Revenues which have been pledged to bondholders shall be restricted and will conform in every respect to covenants.

II.11 Countywide Revenues

Countywide revenues collected on a Countywide basis will be allocated only to funds which provide Countywide services.

II.12 Cost Recovery Fees (User Charges)

Cost recovery fees, where appropriate, should be established to offset the cost of providing specific services and should be reviewed on a regular basis. Board policy provides for moving towards full recovery and the Board will examine and act on exceptions to that policy.

Where full cost recovery is deemed inappropriate, cost recovery ratios should be established for consideration by the Board. (Upon approval by the Board, cost recovery ratios will be incorporated into the County's Financial Policies).

II.13 Private Contributions

The County provides many services to its residents; thereby, enhancing the "Quality of Life" in our County.

To the extent possible, efforts should be made to secure private contributions, whether in the form of volunteer services, equipment, or cash contributions. This is particularly important in helping to defray the taxpayer burden of providing programs and activities which may be considered primarily "Quality of Life" in nature; such as, various community services, cultural, and recreational activities.

III. EXPENDITURE POLICIES**III.1 Administrative Charges**

The County has a federally approved overhead distribution system which allocates General Fund Administrative Charges to the various County entities benefiting from such administrative activities. The existence of this system assures qualification for federal reimbursement of administrative costs associated with federal programs.

III.2 County Grants

As part of its annual budget process, the County identifies amounts to be granted to various community agencies which provide valuable services to the County's residents.

Because of increasing demands on the County's limited resources, the County will provide a maximum of the amount budgeted to each grant recipient. In the event that a grant recipient requests additional County funding, such request will be considered in the next year's budget process.

III.3 Grant Supported County Programs

The County conducts a variety of programs which depend on outside grants to the County for partial funding. In the event of reductions in such outside funding amounts, the program service levels will be reduced and additional County support will not be provided to compensate for the reduction of outside funding.

Full recovery of vacation and sick leave for employees working under a grant shall be undertaken.

III.4 Performance Measures

The County has developed "Performance Measures" for each of its departments in order to assure that maximum productivity is being achieved.

Where Performance Measures demonstrate activities could be provided most cost effectively by outsiders, outsourcing of such activities will be considered. Likewise, services currently outsourced will be considered to be provided directly if there is a cost benefit to the County.

Performance Measures will also provide management with criteria to use in evaluating departmental requests for increased funding levels.

IV. RESERVE POLICIES

A reserve policy is an important factor in maintaining the fiscal health of Palm Beach County. There are three primary types of reserves: Operating, Capital, and Debt. The degree of need for these reserves differs based upon the type of fund or operation involved. However, one policy statement for each type of reserve can be uniformly applied to most funds (excluding Airport and Water and Sewer, which are subject to various regulatory requirements). Board approval is required to move funds from Contingency Reserve accounts into expenditure line items.

IV.1 Operating Reserves

The adopted budget for the General Fund will include unassigned reserves (reserve for balance brought forward and contingency) in an amount which, when combined with the statutory reserve is between 10% and 15% of net budgeted expenditures and transfers for this fund.

The adopted unassigned reserves in the General Fund shall not be less than 8% of the total General Fund budget.

The County shall maintain year-end General Fund unassigned fund balance at an amount which is between 15% and 20% of audited General Fund expenditures and transfers to other funds. To the extent that the year-end audited fund balance falls outside of this range, corrective action shall be taken over a three-year period to bring the balance into conformity with this policy.

IV.2 Capital Reserves

Capital Reserves are established primarily to set aside funds to provide for additional projects, or additions to existing budgeted projects, which may be deemed appropriate for funding after the Annual Budget is adopted.

Capital Project Funds – Fund Balance

Assigned fund balance in capital projects funds include amounts which are being held for specific projects.

Amounts in bond construction funds for which the bonds were issued will be reflected as restricted fund balance.

IV.3 Debt Reserves

Debt reserves are established to protect bondholders from payment defaults. Adequate debt reserves are essential in maintaining good bond ratings and the marketability of bonds. The amount of debt reserves is established by bond indenture in association with each bond issuance.

Although these policy statements are intended to apply to various funds of the County, various Federal, State, and Local laws and regulations, and specific financial policies, may supersede them.

V. DEBT POLICIES

Palm Beach County will use debt financing when it is appropriate, which will be implemented through procedures provided in county policy CW-F-074. It will be judged appropriate only when the following conditions exist:

- ◆ When non continuous capital improvements are desired, and;
- ◆ When it can be determined that current and/or future citizens will receive a benefit from the improvement.

When Palm Beach County utilizes long-term debt financing, it will ensure that the debt is soundly financed

- ◆ Conservatively projecting the revenue sources that will be utilized to pay the debt.
- ◆ Financing the improvement over a period not greater than the useful life of the improvement.

Additionally, the County has the following policies in relation to debt financing:

- ◆ Where practical, the County will issue general obligation bonds instead of non-self supporting revenue bonds.
- ◆ Palm Beach County maintains good communications with bond rating agencies about its financial condition.
- ◆ Palm Beach County maintains overall outstanding debt less than \$1,200 per capita.
- ◆ Debt service payments, exclusive of general obligation and self-supporting debts, will be no more than 10% of actual general governmental expenditures.

Annual budgets and long-range forecasts include debt service payments and reserve requirements for all debt currently outstanding and for all proposed debt issues.

V.1 General Obligation Debt

The County will issue general obligation bonds only upon approval of the electorate after a general election as required by the Florida Constitution.

V.2 Non-Self-Supporting Debt

The County may issue non-self-supporting debt to the extent that pledged non-ad valorem revenues are at least twice the annual amount of debt service on the non-self-supporting debt and to the extent that variable interest rate on non-self-supporting debt is no more than 25% of total non-self-supporting debt in the aggregate.

V.3 Self-Supporting Debt

The County may issue self-supporting debt for proprietary fund activities based on analyses of revenues and expenses to be incurred as a result of the project or projects to be funded by the debt.

VI. CAPITAL IMPROVEMENT POLICIES**VI.1 Five-Year Program**

The County will develop a five-year Capital Improvement Program as part of each year's annual budget process and will make all capital improvements in accordance with the adopted Annual County Budget.

The County will identify the estimated costs and potential funding sources for each capital project before it is submitted to the Board of County Commissioners as a component of the five-year program.

VI.2 Operating Costs

The costs of operating and maintaining all proposed projects will be identified and incorporated into five-year financial projections for operations.

VI.3 Capital Financing

The County Administrator will determine, and recommend to the Board, the least costly financing method for all capital projects.

VI.4 Renewal and Replacement

The County shall develop and implement a program for identifying, scheduling, and budgeting for the renewal and replacement requirements of capital facilities.

VII. OTHER - ROTATION OF EXTERNAL AUDITORS

In December 1991, the Board approved a mandatory rotation policy for external auditors that prevented the current auditors from competing for the next contract. Auditing contracts have historically lasted seven years (an initial term of three years followed by up to four years of extensions). In September 2012, the Board removed the mandatory rotation requirement. The current firm can compete for the contract, but the principle must change if the same firm is used.