



## Interoffice Communication

**TO:** Shelley Vana, Mayor and  
Members of the Board of County Commissioners

**FROM:** Liz Bloeser, Director  
Office of Financial Management and Budget

A handwritten signature in black ink that reads "Liz Bloeser". The signature is written over the printed name and title in the "FROM:" field.

**DATE:** September 1, 2015

**SUBJECT:** First Public Hearing – FY 2016 Budget

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Attached is the agenda package for the First Public Hearing on the FY 2016 Budget. Please bring it with you to the meeting on September 8<sup>th</sup>, 6:00 p.m. This package includes the Script, Summary Information, Public Hearing Documents and additional backup/justification. The budget is balanced at the currently proposed rate of 4.7815 mills.

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

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

**Palm Beach County  
Board of County Commissioners  
Public Hearing Script  
September 8, 2015**

<b>Mayor</b>	<b>(Roll Call) (Prayer) (Pledge of Allegiance)</b>
<b>BCC</b>	<b>Motion to adopt agenda</b>
<b>BCC</b>	<b>Motion to receive and file proof of publication</b>
<b>Mayor</b>	<b>Under TRIM, we are first required to read into the record the percentage increase in millage over rolled-back rate and specific purposes for ad valorem tax increase. Mrs. Baker...</b>
<b>Verdenia</b>	<b>(Read pages 3 - 5)</b>
<b>Verdenia</b>	<b>Page 6 contains a summary of proposed transfers and amendments to the FY 2016 tentative budget. The transfers and amendments do not result in increased property taxes.</b>
<b>Verdenia</b>	<b>Budget Briefing/Commissioner Comments &amp; Questions – Page 7</b>
<b>Mayor</b>	<b>The next order of business is to accept public comments on the Total Countywide Funds Budget, Dependent District Budgets, and Proposed Budget Amendments</b>
	<b>Public comments</b>
<b>Mayor</b>	<b>Return to the Board for discussion on Countywide Funds and proposed Countywide millage rate.</b>
<b>BCC</b>	<b>Motion to approve certain budget transfers and amendments for those Countywide Funds, as more specifically set forth on pages 8 through 11 of the September 8, 2015 public hearing budget document, such transfers and amendments totaling \$10,546,345.</b>
<b>BCC</b>	<b>Motion to adopt Countywide tentative millage of 4.7815.</b>
<b>BCC</b>	<b>Motion to adopt Countywide tentative budgets of \$3,555,208,963.</b>
<b>Mayor</b>	<b>Return to the Board for discussion on the Library District</b>
<b>BCC</b>	<b>Motion to adopt tentative millage of 0.5491 - Library District</b>

<b>BCC</b>	<b>Motion to adopt tentative budgets of \$73,117,626 - Library District</b>
<b>Mayor</b>	<b>Return to the Board for discussion on the Municipal Service Taxing District (MSTD)</b>
<b>BCC</b>	<b>Motion to adopt tentative budget of \$41,973,601 – MSTD</b>
<b>Mayor</b>	<b>Return to the Board for discussion on the Fire-Rescue MSTU</b>
<b>BCC</b>	<b>Motion to adopt tentative millage of 3.4581 - Fire-Rescue MSTU Funds</b>
<b>BCC</b>	<b>Motion to adopt tentative budgets of \$358,552,412 - Fire-Rescue MSTU Funds</b>
<b>Mayor</b>	<b>Return to the Board for discussion on the Jupiter Fire MSTU</b>
<b>BCC</b>	<b>Motion to adopt tentative millage of 1.9823 - Jupiter Fire MSTU</b>
<b>BCC</b>	<b>Motion to adopt tentative budget of \$16,961,009 - Jupiter Fire MSTU</b>
<b>Mayor</b>	<b>Return to the Board for discussion on the MSTU- Unincorporated Improvement Fund</b>
<b>BCC</b>	<b>Motion to adopt tentative budget of \$9,695,069 – MSTU-Unincorporated Improvement Fund</b>
<b>Mayor</b>	<b>Adoption of the tentative aggregate millage rate</b>
<b>BCC</b>	<b>Motion to adopt tentative aggregate millage of 6.5985</b>
<b>Mayor</b>	<b>Mrs. Baker, please read the percentage increase over roll-back for the tentatively adopted budget</b>
<b>Verdenia</b>	<b>(Read page 20 verbatim)</b>
<b>BCC</b>	<b>Motion to adjourn</b>

**Palm Beach County Board of County Commissioners**

**Public Hearing Agenda  
Palm Beach County Governmental Center  
Jane M. Thompson Memorial Chambers  
September 8, 2015 - 6:00 P.M.**

	<b>Page Reference</b>
<b><u>I. Call to Order</u></b>	
A. Roll Call	
B. Prayer	
C. Pledge of Allegiance to the Flag	
<b><u>II. Adoption of Agenda</u></b>	
<b><u>III. Summary of FY 2016 Tentative Budget</u></b>	i-v
<b><u>IV. Public Hearings</u></b>	
A. Letter to Property Owner	1
B. Proof of Publication	2
C. Percentage Increase/(Decrease) in Millage Over Rolled Back Rate and Specific Purposes for Increase/(Decrease)	
1. Letter of Specific Purposes for Ad Valorem Tax Increases	3
2. Percentage Increase/(Decrease) in Millage Over Rolled-Back Rate	4
3. Increases/(Decreases) over Rolled-Back Revenue	5
4. Summary of Amendments to the Tentative Budget	6
D. Other Funding Requests and Available Sources	7
E. Public Comments, Board Discussion, Motions to Adopt Tentative Millages, Motions to Adopt Tentative Budgets	
1. Countywide Funds - Amendments	8-11
Fund Budgets	12-18
2. County Library District Funds	
Fund Budgets	19
3. Municipal Service Taxing District Fund	
Fund Budget	19
4. Fire-Rescue Funds	
Fund Budgets	19
5. Municipal Service Taxing Unit-Unincorporated Improvement Fund	
Fund Budget	19
6. Publicly announce the percent, if any, by which the proposed millage rate exceeds the rolled-back rate.	20
<b><u>V. Motion to Adjourn</u></b>	

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

# BUDGET SUMMARY TOTAL COMPARISON

## FY 2015 Adopted to FY 2016 Tentative Budget

### What is the Budget?

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

### Total Budget

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

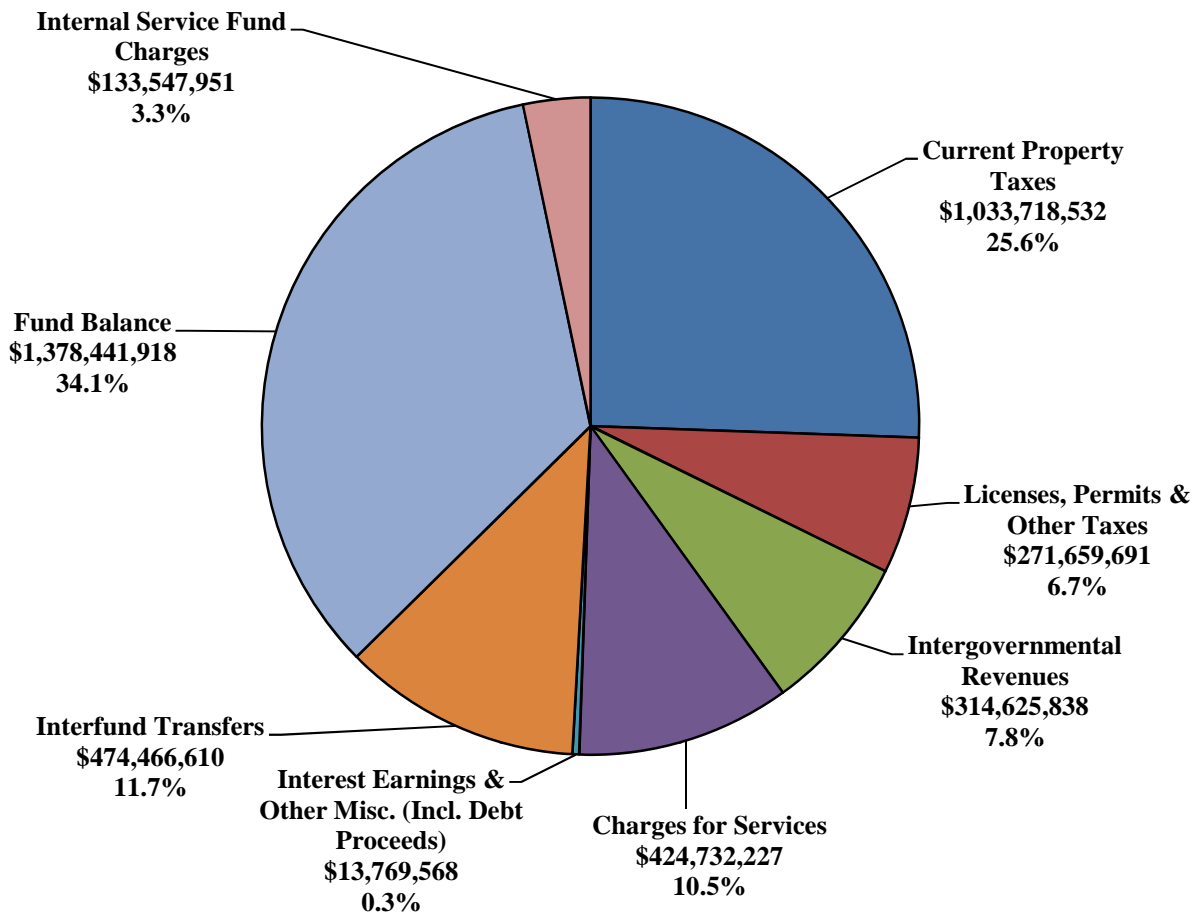
### Net Budget

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

	<b><u>FY 2015 Adopted Budget</u></b>	<b><u>FY 2016 Tentative Budget</u></b>
Total Budget	\$3,969,772,159	\$4,044,962,335
Less: Internal Service Charges	(\$131,290,555)	(\$133,547,951)
Interfund Transfers	(\$507,259,384)	(\$474,466,610)
Interdepartmental Charges	(\$22,240,535)	(\$23,110,645)
<b>Net Budget</b>	<b><u>\$3,308,981,685</u></b>	<b><u>\$3,413,837,129</u></b>
 Budgeted Reserves	 \$811,195,904	 \$775,837,523
Budgeted Expenditures	\$2,497,785,781	\$2,637,999,606
<b>Net Budget</b>	<b><u>\$3,308,981,685</u></b>	<b><u>\$3,413,837,129</u></b>

# Sources of Funds by Category

Total of all Funds \$4,044,962,335



County revenues come from many sources, of which Property Taxes represent only 25.6% of the total. Of current revenues (excluding fund balance), property taxes represent 38.8% of the total amount.

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

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

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

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

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

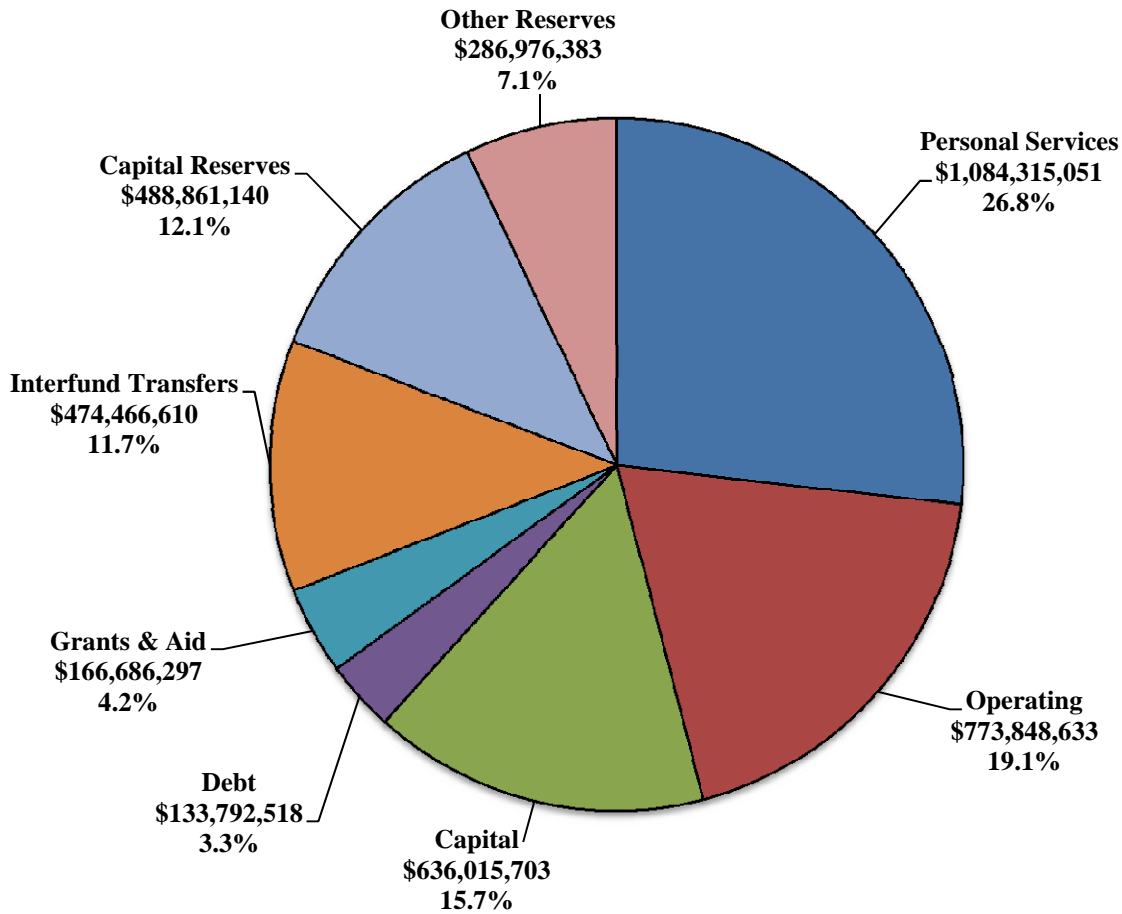
**Interfund Transfers** occur between funds. A transfer out of one fund is reflected as an expense, while the offsetting transfer into another fund appears as revenue.

**Fund Balances** represents carryover funds from the prior fiscal year, and is 34.1% of the total budget. A major component of fund balance are reserves, which include funds set aside for future capital projects.

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

# Expenditures by Category

Total of all Funds \$4,044,962,335



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

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

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

**Capital** - used for the acquisition of or addition to fixed assets. This includes land, buildings, improvements other than buildings, machinery and equipment, and construction in progress.

**Debt** - Expenditures that include debt for all funds, including principal, interest, and other debt service costs, but do not include reserves for debt (\$27,239,181) which are part of Other Reserves.

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

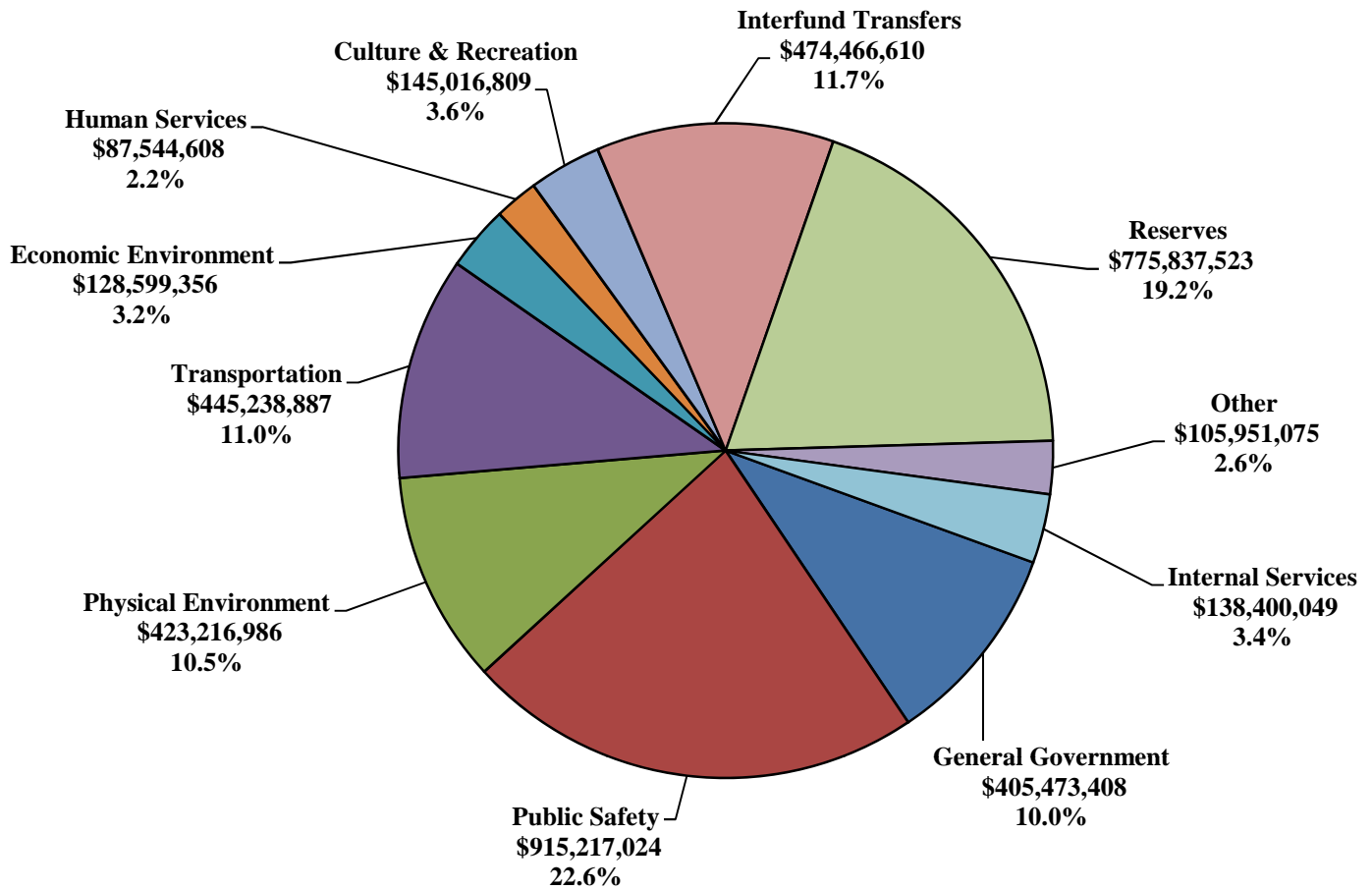
**Interfund Transfers** - Amounts transferred from one fund to another to assist in financing the services of the recipient fund.

**Capital Reserves** - A specified amount of funds set aside for the purpose of meeting future expenses for Capital Projects.

**Other Reserves** - Reserves for cash carry forward, contingencies, specific operations and debt service.

# Expenditures by Function

Total of all funds \$4,044,962,335



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

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

**Public Safety** - Services provided by the County for the safety and security of the public. This figure includes transfers of \$561,813,939 to the Palm Beach County Sheriff's Office.

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

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

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

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

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

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

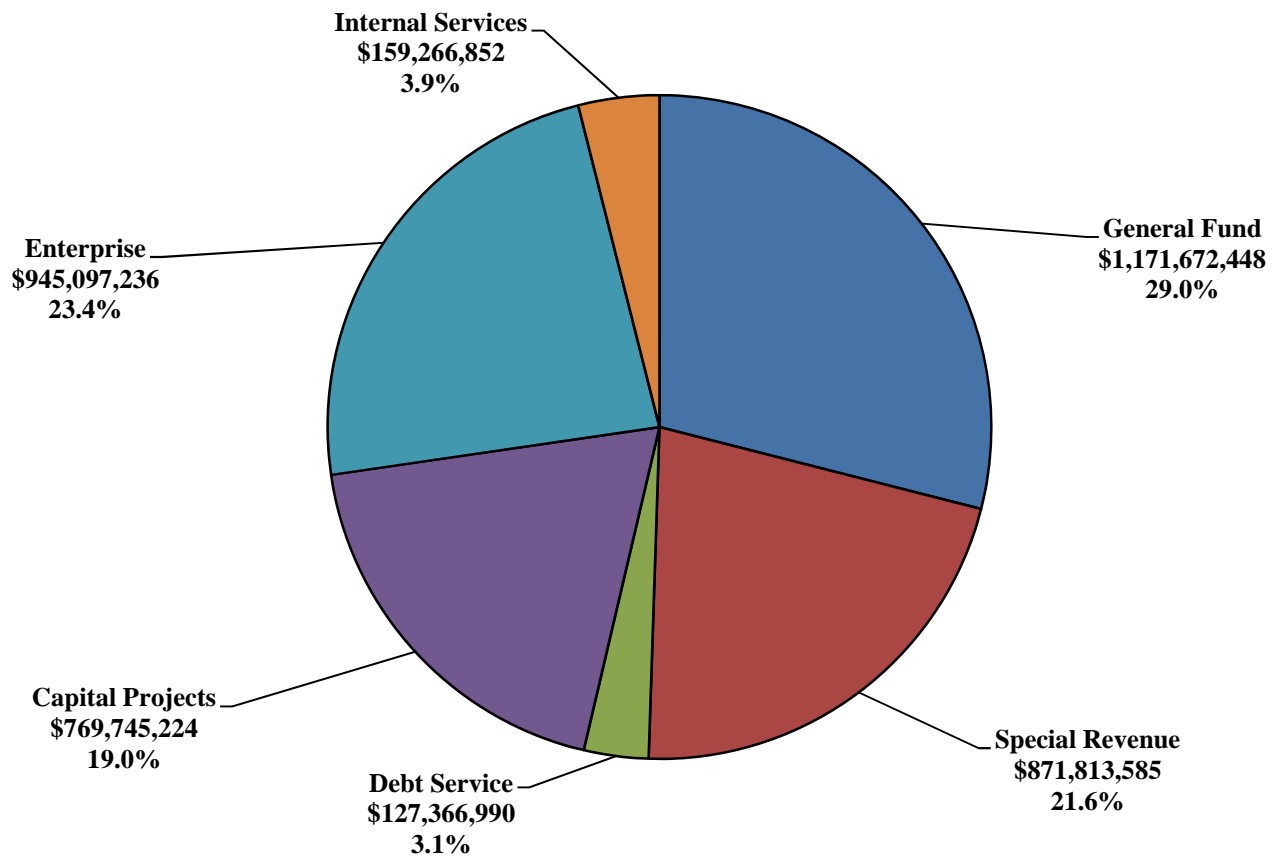
**Reserves, Other** - Funds set aside to provide for unforeseen expenses, capital projects, fund balances, and payments of principal for County bonds.

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



# Expenditures by Fund Group

Total for all Funds \$4,044,962,335



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

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

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

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

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

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

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



**County Administration**

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



**Palm Beach County  
Board of County  
Commissioners**

Shelley Vana, Mayor  
Mary Lou Berger, Vice Mayor  
Hal R. Valeche  
Paulette Burdick  
Steven L. Abrams  
Melissa McKinlay  
Priscilla A. Taylor

**County Administrator**

Verdenia C. Baker

*"An Equal Opportunity  
Affirmative Action Employer"*

September 8, 2015

Dear Property Owner:

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

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

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

Sincerely,

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

Verdenia C. Baker  
County Administrator

Constantine Dino Maniotis, CFE  
Tax Roll Coordinator  
301 North Olive Avenue, 5<sup>th</sup> Floor  
West Palm Beach, Florida 33401  
(561)355-2681 Fax: (561)355-3963  
Email: dmanioti@co.palmbeach.fl.us



Gary R. Nikolits, CFA  
Palm Beach County  
Property Appraiser

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August 20, 2015

Mr. Robert Weisman, County Administrator  
Palm Beach County  
301 North Olive Avenue, 11<sup>th</sup> Floor  
West Palm Beach, Florida 33401

Re: 2015 Notice of Proposed Property Taxes

Dear Mr. Weisman;

Pursuant to Florida Statute 200.069, the Notice of Proposed Property Taxes were prepared by the Property Appraiser's office and will be delivered today August 20<sup>th</sup> by first class mail to every taxpayer listed on the 2015 assessment roll.

Sincerely,

A handwritten signature in black ink, appearing to read "Constantine Maniotis".

Constantine Dino Maniotis, CFE  
Tax Roll Coordinator

enc. TRIM sample notice

cc: Gary R. Nikolits, Property Appraiser  
Verdenia Baker, Deputy County Administrator



**County Administration**

P.O. Box 1989  
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**Palm Beach County  
Board of County  
Commissioners**

Shelley Vana, Mayor  
Mary Lou Berger, Vice Mayor  
Hal R. Valeche  
Paulette Burdick  
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Melissa McKinlay  
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**County Administrator**

Verdenia C. Baker

*"An Equal Opportunity  
Affirmative Action Employer"*

September 8, 2015

The Honorable Shelley Vana, Mayor  
and Members of the Board of County Commissioners

RE: SPECIFIC PURPOSES FOR AD VALOREM TAX

Commissioners:

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

Respectfully,

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

Verdenia C. Baker  
County Administrator

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

**BOARD OF COUNTY COMMISSIONERS**

	FY 2015 Millage Rates		FY 2016 Rolled-Back Rate		FY 2016 Proposed Taxes		Proposed Increase or Decrease		
	Millage		Millage	Taxes	Millage	Taxes	Millage	Taxes	% Increase Or % (Decrease) From Rolled-Back Rate
Countywide (2)	4.7815		4.4441	\$678,441,418	4.7815	\$729,949,290	0.3374	\$51,507,872	7.59 %
County Library District (2)	0.5491		0.5140	\$42,086,447	0.5491	\$44,960,444	0.0351	2,873,997	6.83 %
Fire-Rescue MSTU	3.4581		3.2285	\$200,513,489	3.4581	\$214,773,330	0.2296	14,259,841	7.11 %
Jupiter Fire-Rescue MSTU	2.1748		2.0384	\$18,155,260	1.9823	\$17,655,598	(0.0561)	(499,662)	(2.75) %
Aggregate Millage Rate (3)	6.6141		6.2077		6.5985		0.3908		6.30 %
Total Taxes				<u>\$947,674,623</u>		<u>\$1,007,338,662</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 2015 and FY 2016 as shown below:

	<b>FY 2015</b>	<b>FY 2016</b>
Countywide	0.1914	0.1462
County Library	<u>0.0533</u>	<u>0.0494</u>
Total	<u>0.2447</u>	<u>0.1956</u>

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

**Increases Over  
Rolled-Back Revenue  
FY 2016**

Explanation of Increases	Increase/(Decrease) Over/Under Rolled Back Revenue
<b>Countywide</b>	
Sheriff - Net Tax Increase	\$ 21,464,467
Increase in Other Constitutional Officers including Judicial	6,468,955
Increase in BCC Operations (net of revenues)	12,356,146
Increase in Non-Departmental Operations	5,682,095
Increase in Capital Projects	7,409,975
Increase in Reserves	5,380,457
Decrease in Major/Other revenues	8,287,421
Decrease in Beginning Balance Brought Forward	3,635,457
Decrease in Debt Service - Excluding Voted Debt	(10,365,338)
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>(8,811,763)</u>
	\$ 51,507,872
<b>County Library</b>	
Increase in Library operations (net of revenues)	\$ 1,172,862
Increase in Reserves	2,660,066
Increase in Beginning Balance Brought Forward	(424,596)
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>(534,335)</u>
	2,873,997
<b>Fire-Rescue MSTU</b>	
Increase in Fire Rescue Operation (net of revenues)	\$ 7,070,938
Decrease in transfer from Capital Project Fund Reserves	14,553,918
Increase in Reserves	713,385
Increase in Beginning Balance Brought Forward	(4,260,752)
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>(3,817,648)</u>
	14,259,841
<b>Jupiter Fire MSTU</b>	
Increase in Fire Rescue Operation (net of revenues)	\$ 71,062
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>(570,724)</u>
	(499,662)
<b>Total Increase Over Rolled-Back Taxes</b>	<b>\$68,142,048</b>

**Board of County Commissioners  
Palm Beach County, Florida  
Summary of Amendments and Transfers to FY 2016 Tentative Budget**

**General Fund – \$3,392,439 – Page 8**

This amendment is necessary to: (1) Reduce transfer from Capital Improvement Fund to restate budget for the seawall repair project approved by the Board on July 21st, and other adjustments (2) Sheriff equipment carry forward (3) reduction in DJJ costs (4) Tax Collector carry forward of project costs (5) increase in contingency reserves.

**OCR Special Projects and Initiatives – \$25,000 – Page 9**

This amendment is necessary to restate estimated remaining balance of funds established in FY 2015 for the Putting Kids First program.

**Capital Outlay – (\$39,085) – Page 10**

This amendment is necessary to restate budget for the seawall repair project approved by the Board on July 21st, other adjustments, and reduction in transfer to General Fund.

**Fleet Management – \$7,167,991 – Page 11**

The decrease in current year expenses is due to purchased vehicles that are not expected to be delivered until FY 2016. This amendment is necessary to increase balance forward by an amount equal to FY 2015 decrease in estimated expenditures.

**Palm Beach County**  
**Other Funding Requests and Available Sources**

**Summary of Changes Since the July Budget Workshop**

	Impact	(Shortfall) Surplus
Surplus from July 21st Budget Workshop		380,457
DJJ Cost Savings - FY 2016	(786,000)	1,166,457
Restate budget for the seawall repair project approved by the Board on 7/21 and other adjustments	215,517	950,940 *

The above adjustments are included as amendments in this public hearing package.

\* This reflects the amount available for allocation by the Board.

**Other Funding Requests Discussed by the Board  
and Not Included in the Tentative Budget**

CJC - Criminal Justice Analyst (9 months)	\$ 48,750
Code Enforcement Officers - two positions	127,000
County positions	\$ 175,750
Business Development Board	\$ 400,000
Paragon	40,000
Glades Area - Code Enforcement	226,217
Other Requests	\$ 666,217
 Total Other Funding Requests	 \$ 841,967

Should the Board choose to fund any of these requests, amendments would be either included in the 2nd Public Hearing package or a separate agenda item would be brought forward after October 1st.



**Board of County Commissioners  
Palm Beach County, Florida  
Amendment to FY 2016 Tentative Budget**

<u><b>General Fund - 0001</b></u>	<u><b>Increase/ (Decrease)</b></u>
<b>Revenues:</b>	
(1) Transfer from Capital Improvement Fund 3900	(179,602)
Balance Brought Forward	3,572,041
<b>Total Revenues</b>	<u><b>\$ 3,392,439</b></u>
 <b>Appropriations:</b>	
(2) Sheriff -equipment carry forward	\$ 2,093,956
(3) DJJ	(786,000)
(4) Tax Collector - Commissioners and Excess Fees	1,514,000
(5) Contingency Reserves	570,483
<b>Total Appropriations</b>	<u><b>\$ 3,392,439</b></u>
<p>This amendment is necessary to: (1) Reduce transfer from Capital Improvement Fund to restate budget for the seawall repair project approved by the Board on July 21st, and other adjustments (2) Sheriff equipment carry forward (3) reduction in DJJ costs (4) Tax Collector carry forward of project costs (5) increase in contingency reserves.</p>	

**Board of County Commissioners  
Palm Beach County, Florida  
Amendment to FY 2016 Tentative Budget**

<b><u>OCR Special Projects and Initiatives - 1401</u></b>	<b><u>Increase/ (Decrease)</u></b>
<b>Revenues:</b>	
Balance Brought Forward	\$ 25,000
<b>Total Revenues</b>	<b><u>\$ 25,000</u></b>
<b>Appropriations:</b>	
Putting Kids First	\$ 25,000
<b>Total Appropriations</b>	<b><u>\$ 25,000</u></b>

This amendment is necessary to restate estimated remaining balance of funds established in FY 2015 for the Putting Kids First program.

**Board of County Commissioners  
Palm Beach County, Florida  
Amendment to FY 2016 Tentative Budget**

<u><b>Capital Outlay - 3900</b></u>	<u><b>Increase/ (Decrease)</b></u>
<b>Revenues:</b>	
Balance Brought Forward	\$ (39,085)
<b>Total Revenues</b>	<u><u><b>\$ (39,085)</b></u></u>
<b>Appropriations:</b>	
Bridge Improvements	\$ 155,000
Project and Reserve Sweeps	\$ (14,483)
Transfer to General Fund 0001	\$ (179,602)
<b>Total Appropriations</b>	<u><u><b>\$ (39,085)</b></u></u>
<p>This amendment is necessary to restate budget for the seawall repair project approved by the Board on July 21st, other adjustments, and reduction in transfer to General Fund.</p>	

**Board of County Commissioners  
Palm Beach County, Florida  
Amendment to FY 2016 Tentative Budget**

<b><u>Fleet Management - 5000</u></b>	<b><u>Increase/ (Decrease)</u></b>
<b>Revenues:</b>	
Balance Brought Forward	\$ 7,167,991
<b>Total Revenues</b>	<b><u>\$ 7,167,991</u></b>
<b>Appropriations:</b>	
Machinery & Equipment-Fleet Replacement	\$ 7,167,991
<b>Total Appropriations</b>	<b><u>\$ 7,167,991</u></b>
<p>The decrease in current year expenses is due to purchased vehicles that are not expected to be delivered until FY 2016. This amendment is necessary to increase balance forward by an amount equal to FY 2015 decrease in estimated expenditures.</p>	

# BUDGET COMPARISON BY FUND - FY 2015 AND 2016

## Board of County Commissioners

2014 Tentative Non-Exempt Valuation Countywide \$139,568,795,938

2015 Tentative Non-Exempt Valuation Countywide \$152,661,150,295

Fund	Fund Name	2015 Adopted				2016 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
0001	General Fund	4.7815	667,348,198	455,073,573	1,122,421,771	4.7815	729,949,290	445,115,597	1,171,672,448	1,175,064,887
	Operating Ad Valorem Tax Funds - Countywide	4.7815	667,348,198	455,073,573	1,122,421,771	4.7815	729,949,290	445,115,597	1,171,672,448	1,175,064,887
2020	25.0M GO 05 DS, Recreational & Cultural Facilities	0.0089	1,242,763	(40,313)	1,202,450	0.0000	0	0	0	0
2038	50.0M GO 06 DS, Waterfront Access	0.0279	3,895,853	(169,149)	3,726,704	0.0167	2,551,260	(84,960)	2,466,300	2,466,300
2508	45.6M GO 98 DS, Ref 2 issues	0.0308	4,300,799	(158,474)	4,142,325	0.0000	0	0	0	0
2513	16.0M GO 05A DS, Ref 25M Rec Fac 99A	0.0151	2,108,508	(100,383)	2,008,125	0.0137	2,092,950	(74,464)	2,018,486	2,018,486
2518	115.8M GO Tax 06 DS, Ref 75M Land Acq 99B & 01A	0.0902	12,595,196	(519,527)	12,075,669	0.0824	12,588,254	(502,338)	12,085,916	12,085,916
2525	28.7M GO 10 DS, Ref Part 25M Parks GO 03 & 05	0.0185	2,583,272	(66,122)	2,517,150	0.0251	3,834,529	(148,779)	3,685,750	3,685,750
2532	28.0M GO 14 DS, Ref Part 50M Waterfront GO 06		0	1,147,568	1,147,568	0.0083	1,267,992	(60,092)	1,207,900	1,207,900
	Voted Debt Service Ad Valorem Tax - Countywide	0.1914	26,726,391	93,600	26,819,991	0.1462	22,334,985	(870,633)	21,464,352	21,464,352
	Total Ad Valorem Tax Funds - Countywide	4.9729	694,074,589	455,167,173	1,149,241,762	4.9277	752,284,275	444,244,964	1,193,136,800	1,196,529,239
1001	HUD Supportive Housing		0	1,089,609	1,089,609		0	630,505	630,505	630,505
1002	Head Start		0	1,523,694	1,523,694		0	0	0	0
1003	Community Action Program		0	1,212,591	1,212,591		0	1,080,617	1,080,617	1,080,617
1004	Farmworkers Jobs/Education Prm		0	271,206	271,206		0	253,927	253,927	253,927
1006	DOSS - Administration		0	8,187,418	8,187,418		0	8,870,388	8,870,388	8,870,388
1009	Low Income Home Energy Assistance Program Fund		0	3,223,252	3,223,252		0	3,206,862	3,206,862	3,206,862
1010	Ryan White Care Program		0	7,855,665	7,855,665		0	7,536,606	7,536,606	7,536,606
1100	Affordable Housing Trust Fund (SHIP)		0	2,856,468	2,856,468		0	10,553,054	10,553,054	10,553,054
1101	Housing & Community Devlpmt		0	11,610,962	11,610,962		0	13,239,655	13,239,655	13,239,655
1103	Home Investment Partnership Act		0	4,897,784	4,897,784		0	7,455,369	7,455,369	7,455,369
1104	Section 108 Loan Fund		0	175,205	175,205		0	179,731	179,731	179,731
1106	Disaster Recovery Initiative		0	3,038,753	3,038,753		0	100,000	100,000	100,000
1108	Disaster Recovery Initiative #3 Wilma		0	762,284	762,284		0	0	0	0
1109	Neighborhood Stabilization Program		0	1,290,504	1,290,504		0	3,416,271	3,416,271	3,416,271
1112	Neighborhood Stabilization Program 2		0	656,406	656,406		0	782,924	782,924	782,924
1113	Neighborhood Stabilization Program 3		0	262,525	262,525		0	361,720	361,720	361,720
1114	Workforce Housing Trust Fund		0	404,879	404,879		0	887,798	887,798	887,798
1115	Federal Home Loan Bank of Atlanta		0	0	0		0	250,000	250,000	250,000
1150	Juvenile Assessment Center Fd		0	50,730	50,730		0	0	0	0
1151	Law Enforcement Trust Fund		0	1,170,897	1,170,897		0	1,956,646	1,956,646	1,956,646

# BUDGET COMPARISON BY FUND - FY 2015 AND 2016

## Board of County Commissioners

2014 Tentative Non-Exempt Valuation Countywide \$ 139,568,795,938

2015 Tentative Non-Exempt Valuation Countywide \$ 152,661,150,295

Fund	Fund Name	2015 Adopted			2016 Tentative					
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1152	Sheriff's Grants		0	1,519,975	1,519,975		0	1,540,026	1,540,026	
1200	Beautification Maintenance		0	1,345,307	1,345,307		0	1,309,478	1,309,478	
1201	County Transport Trust		0	46,585,134	46,585,134		0	45,987,969	45,987,969	
1203	Red Light Camera Fund		0	1,476,242	1,476,242		0	0	0	
1220	Natural Areas Stwrdshp Endwmt		0	4,843,127	4,843,127		0	4,866,377	4,866,377	
1222	Ag Reserve Land Management		0	1,301,868	1,301,868		0	1,356,902	1,356,902	
1223	Environmental Enhance-Freshwtr		0	443,530	443,530		0	484,640	484,640	
1224	Environmental Enhance-Saltwtr		0	828,999	828,999		0	885,906	885,906	
1225	Environmental Enhance-Nonspec		0	4,852,791	4,852,791		0	4,814,055	4,814,055	
1226	Natural Areas Fund		0	14,954,356	14,954,356		0	11,659,219	11,659,219	
1227	Pollution Recovery Trust Fund		0	2,217,835	2,217,835		0	2,128,759	2,128,759	
1228	State Mosquito		0	66,039	66,039		0	61,097	61,097	
1229	FDEP Lake Worth Lagoon Ecosyst		0	0	0		0	1,655,000	1,655,000	
1230	Petroleum Storage Tank Program		0	777,250	777,250		0	654,105	654,105	
1231	Petrol Store Tank Compliance		0	576,159	576,159		0	702,625	702,625	
1250	Handicapped Parking Enforcement		0	228,980	228,980		0	161,531	161,531	
1252	HUD - Fair Housing		0	103,952	103,952		0	115,977	115,977	
1261	Bond Waiver Program R89-1178		0	674,823	674,823		0	682,855	682,855	
1263	School Impact Fees Zone 1		0	6,145,720	6,145,720		0	1,218,915	1,218,915	
1264	School Impact Fees Zone 2		0	7,317,715	7,317,715		0	3,303,937	3,303,937	
1265	School Impact Fees Zone 3		0	6,080,229	6,080,229		0	2,174,820	2,174,820	
1266	School Impact Fees Zone 4		0	3,236,888	3,236,888		0	1,006,621	1,006,621	
1267	School Concurrency		0	4,000	4,000		0	4,000	4,000	
1321	Law Library		0	729,311	729,311		0	848,638	848,638	
1323	Criminal Justice Trust Fund		0	567,012	567,012		0	553,368	553,368	
1324	Local Requirements & Innovations Fund ( F.S.29.004& 0082a2)		0	315,067	315,067		0	462,389	462,389	
1325	Legal Aid Programs Fund (F.S.29.008)		0	294,500	294,500		0	313,500	313,500	
1326	JAC Juvenile Programs Fund		0	294,500	294,500		0	313,500	313,500	
1327	Court Information Technology Fund (F.S. 28.2412e1)		0	4,067,535	4,067,535		0	4,190,785	4,190,785	
1340	Palm Tran Operations		0	78,375,786	78,375,786		0	85,271,233	85,271,233	
1341	Palm Tran Grants		0	42,227,883	42,227,883		0	45,226,449	45,226,449	
1360	Metro Planning Organization		0	4,899,704	4,899,704		0	5,679,677	5,679,677	
1384	Golf Course Operations		0	8,989,607	8,989,607		0	11,591,054	11,591,054	
1401	OCR Special Projects and Initiatives		0	1,508,681	1,508,681		0	1,578,304	1,578,304	1,603,304
1402	Nuisance Abatement		0	3,043,646	3,043,646		0	3,794,699	3,794,699	
1420	ACC Mobile Spay/Neuter Prgrm		0	627,732	627,732		0	712,219	712,219	

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## Board of County Commissioners

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2015 Tentative Non-Exempt Valuation Countywide \$ 152,661,150,295

Fund	Fund Name	2015 Adopted			2016 Tentative					
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1423	Victims Of Crime Emergency Support Fund		0	92,752	92,752		0	312,476	312,476	
1425	EMS Award-Grant Program		0	255,137	255,137		0	223,371	223,371	
1426	Public Safety Grants		0	345,232	345,232		0	1,407,072	1,407,072	
1427	Emergency Management		0	84,765	84,765		0	74,894	74,894	
1428	EM Preparedness & Assistance		0	380,969	380,969		0	156,230	156,230	
1429	Regulation Of Towing Business		0	438,510	438,510		0	478,034	478,034	
1430	Vehicle For Hire Ordinance		0	1,299,328	1,299,328		0	1,588,256	1,588,256	
1432	Moving Ordinance		0	116,165	116,165		0	126,846	126,846	
1434	E-911 Carry Forward FS365.172/173		0	9,669,554	9,669,554		0	6,534,911	6,534,911	
1435	E-911 Grant Fund		0	1,765,308	1,765,308		0	0	0	
1436	Justice Service Grant Fund		0	0	0		0	2,750,000	2,750,000	
1439	Radiological Emergency Preparedness-FPL		0	96,558	96,558		0	100,000	100,000	
1440	Highridge Activity Fund		0	36,360	36,360		0	38,580	38,580	
1450	TDC-Convention Center Oper		0	6,392,255	6,392,255		0	6,060,744	6,060,744	
1451	TDC-Film Commission		0	1,331,404	1,331,404		0	1,959,425	1,959,425	
1452	TDC-Special Projects		0	598,227	598,227		0	1,412,684	1,412,684	
1453	TDC-4th Cent Local Option Tax		0	9,520,219	9,520,219		0	9,639,023	9,639,023	
1454	TDC-Tourism		0	13,516,795	13,516,795		0	17,615,643	17,615,643	
1455	TDC-Cultural Arts		0	6,080,685	6,080,685		0	7,463,392	7,463,392	
1456	TDC-Beaches		0	2,952,065	2,952,065		0	7,130,783	7,130,783	
1457	TDC-Sports Commission		0	2,164,192	2,164,192		0	3,651,487	3,651,487	
1458	TDC-1st Cent Tourist Local Option Tax		0	23,807,700	23,807,700		0	14,670,066	14,670,066	
1470	Drug Abuse Trust Fund		0	64,668	64,668		0	67,433	67,433	
1480	Driver Ed Trust FS318.121		0	1,817,667	1,817,667		0	1,816,222	1,816,222	
1482	Cooperative Extension Rev Fund		0	245,321	245,321		0	308,705	308,705	
1483	PBC Office of Inspector General (IG)		0	2,827,549	2,827,549		0	2,902,104	2,902,104	
1500	Crime Prevention Fund		0	369,831	369,831		0	490,091	490,091	
1501	Domestic Violence Fund		0	264,608	264,608		0	249,603	249,603	
1507	Criminal Justice Grant Fund		0	1,628,989	1,628,989		0	512,387	512,387	
1521	Public Affairs Replacement Frequency		0	1,016,706	1,016,706		0	1,100,120	1,100,120	
1539	Economic Development		0	4,180,212	4,180,212		0	5,322,009	5,322,009	
1540	HUD Loan Repayment Account		0	16,410,541	16,410,541		0	14,041,534	14,041,534	
1541	Energy Efficiency & Consrv Blk Grnt		0	219,200	219,200		0	95,581	95,581	
1542	HUD Community Challenge Palnning Grant		0	498,200	498,200		0	0	0	
1543	USDA Intermediary Relending Loan Program		0	387,750	387,750		0	284,278	284,278	
1544	USEPA Revolving Loan Fund Program		0	979,900	979,900		0	935,647	935,647	

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Fund	Fund Name	2015 Adopted			2016 Tentative					
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
2003	233.6M NAV 90 DS, Criminal Justice Facilities		0	21,178,034	21,178,034	0	0	0	0	0
2028	133.9M NAV 05 DS, Scripps Construction		0	6,611,460	6,611,460	0	0	0	0	0
2031	38.8M NAV 04 DS, Scripps/Mecca Land Acq		0	1,879,763	1,879,763	0	0	0	0	0
2034	24.4M NAV Tax 04B DS, Scripps Ld Acq		0	2,448,751	2,448,751	0	0	0	0	0
2040	14.6M NAV 06 DS, Public Imp Rev Jud Parking		0	1,135,403	1,135,403	0	0	711,950	711,950	0
2052	98.0M NAV 07 DS, Scripps/Briger		0	7,704,584	7,704,584	0	0	4,704,400	4,704,400	0
2053	176.5M NAV 08 DS, Jail Expand/Pub Bldg		0	11,267,150	11,267,150	0	0	11,265,350	11,265,350	0
2054	176.5M NAV 08 DSR, Jail Expand/Pub Bldg		0	11,268,150	11,268,150	0	0	11,268,150	11,268,150	0
2061	11.6M Note Payable 08 DS, ESL Jupiter		0	744,884	744,884	0	0	734,884	734,884	0
2067	94.2M NAV 08-2 DS, Max Planck & SS Refunding		0	7,596,280	7,596,280	0	0	4,499,775	4,499,775	0
2068	94.2M NAV 08-2 DSR, Max Planck & SS Refunding		0	7,604,655	7,604,655	0	0	4,498,275	4,498,275	0
2069	30.6M NAV 11 DS, Ocean Ave Bridge & Max Planck2		0	2,096,684	2,096,684	0	0	2,096,683	2,096,683	0
2071	10.0M NAV 13 DS, ISS VOIP		0	1,492,413	1,492,413	0	0	1,492,299	1,492,299	0
2072	13.1M NAV 13DS, Max Planck3		0	1,065,924	1,065,924	0	0	1,065,924	1,065,924	0
2073	10.7M NAV 13 DS, Sheriff Equipment		0	2,212,134	2,212,134	0	0	2,199,680	2,199,680	0
2074	27.8M NAV Tax 13DS, Convention Center Hotel		0	1,792,163	1,792,163	0	0	1,792,638	1,792,638	0
2075	17.9M NAV 14 DS, Palm Tran Connection Equipment		0	3,798,000	3,798,000	0	0	3,691,402	3,691,402	0
2076	68.M NAV 15 DS, Pub Imp Rev Bd, Conv Ctr Gar & Airport Ctr		0	0	0	0	0	2,372,466	2,372,466	0
2509	18.5M NAV 02 DS, Ref 26.3M CJF Comp 94		0	2,116,350	2,116,350	0	0	0	0	0
2511	81.3M NAV 04 DS, Ref 80.7M Conv Cntr 01		0	2,926,850	2,926,850	0	0	0	0	0
2514	17.4M NAV 05 DS, Ref 26M Parks & Rec Fac 96		0	2,046,525	2,046,525	0	0	2,045,800	2,045,800	0
2515	13.4M NAV 05 DS, Ref 22M N.C Court & PBSO MP 97		0	1,654,300	1,654,300	0	0	1,649,125	1,649,125	0
2516	9.5M NAV 05 DS, Ref 15M Judicial Parking 95		0	1,148,650	1,148,650	0	0	1,149,250	1,149,250	0
2517	20.0M NAV 05 DS, Ref 28M Stadium Fac 96		0	2,147,874	2,147,874	0	0	2,150,624	2,150,624	0
2519	115.8M GO Tax Coupon 06 DS, Ref 75M Land Acq 99B & 01A		0	395,845	395,845	0	0	395,845	395,845	0
2520	2.5M NAV 07A, DS, Ref 6M BAN Bio Resch 06A		0	187,744	187,744	0	0	0	0	0
2521	5.1M NAV 07B DS, Ref 6M BAN Bio Resch 06A&B		0	429,204	429,204	0	0	0	0	0
2522	29.4M NAV 08A DS, Ref SS#1, 3&5		0	2,777,628	2,777,628	0	0	0	0	0
2523	11.5M NAV Tax 10 DS, Ref 11M Conv Hotel BAN 07		0	1,107,595	1,107,595	0	0	1,106,655	1,106,655	0
2526	62.7M NAV 11 DS Ref Part 81M Conv Cntr 04		0	3,140,450	3,140,450	0	0	5,699,925	5,699,925	0
2527	62.7M NAV 11 DSR, Ref Part 81M Conv Cntr 04		0	5,701,875	5,701,875	0	0	5,701,875	5,701,875	0
2528	16.1 M NAV 12 DS, Ref 16M 4 Pts BAN 09		0	1,357,454	1,357,454	0	0	1,344,538	1,344,538	0
2529	147.0M NAV 12 DS, REF 94M 04/38M 04A/133M 05A		0	11,434,000	11,434,000	0	0	19,486,250	19,486,250	0
2530	Sale of Mecca Farms to SFWMD		0	13,900,000	13,900,000	0	0	0	0	0
2533	72.4M NAV 14A DS, Ref 14M 06/2M 07A/5M 07B/98M 07C		0	0	0	0	0	3,640,025	3,640,025	0
2534	63.64M Public Improvement Revenue Refunding Bonds, Srs. 2015		0	0	0	0	0	5,256,350	5,256,350	0



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## Board of County Commissioners

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Fund	Fund Name	2015 Adopted			2016 Tentative					
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
3000	25.0M GO 99A, Recreation & Cultural		0	16,832	16,832	0	0	0	0	0
3014	80.7M NAV 01, Convention Center		0	5,794,799	5,794,799	0	0	5,791,525	5,791,525	0
3017	26.3M NAV 96, Parks & Recreation Facilities		0	13,807	13,807	0	0	13,971	13,971	0
3018	94.3M NAV 04, Pub Imprv & Ref Airport Cntr 92		0	359,873	359,873	0	0	39,227	39,227	0
3019	25.0M GO 03, Recreational & Cultural Facilities		0	852,930	852,930	0	0	901,317	901,317	0
3020	25.0M GO 05, Recreational & Cultural Improvements		0	2,783,347	2,783,347	0	0	1,713,751	1,713,751	0
3028	133.9M NAV 05, Scripps Construction		0	7,484	7,484	0	0	0	0	0
3038	50.0M GO 06, Waterfront Access		0	5,304,174	5,304,174	0	0	4,903,470	4,903,470	0
3040	14.6M NAV 06, Parking Facilities Expansion		0	750,000	750,000	0	0	672,801	672,801	0
3043	6.1M Sunshine#8 06, Park & Marina Improv		0	91,096	91,096	0	0	37,140	37,140	0
3046	8.1M Sunshine#9 06, So County Golf Course CTF		0	26,277	26,277	0	0	5,860	5,860	0
3052	98.0M NAV 07CTF, Scripps/Briger		0	2,697,402	2,697,402	0	0	0	0	0
3053	176.5M NAV 08 CTF, Jail Expand/Pub Bldg		0	5,390,886	5,390,886	0	0	3,155,185	3,155,185	0
3061	11.6M Note Payable 08 CP, ESL Jupiter		0	2,363,624	2,363,624	0	0	1,759,646	1,759,646	0
3067	94.1M NAV 08-29 CP, Max Planck & SS Refunding		0	1,538,782	1,538,782	0	0	0	0	0
3069	15.0M NAV 11 CP, Ocean Ave Lantana Bridge		0	500,608	500,608	0	0	0	0	0
3070	15.6M NAV 11 CP, Max Planck		0	249,760	249,760	0	0	0	0	0
3071	10.0M NAV 13 CP, ISS VOIP		0	8,218,540	8,218,540	0	0	0	0	0
3072	13.1M NAV 13CP, Max Planck3		0	2,803	2,803	0	0	0	0	0
3073	10.7M NAV 13 CP, Sheriff Equipment		0	1,934,300	1,934,300	0	0	0	0	0
3074	27.8M NAV Tax 13 CP, Convention Center Hotel		0	27,315,507	27,315,507	0	0	0	0	0
3075	17.9M NAV 14 CP, Palm Tran Connection Equipment		0	17,787,533	17,787,533	0	0	0	0	0
3076	68M Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct		0	0	0	0	0	63,094,921	63,094,921	0
3500	Transportation Improvmt Fund		0	197,575,694	197,575,694	0	0	200,631,795	200,631,795	0
3501	Road Impact Fee Zone 1		0	44,831,342	44,831,342	0	0	51,325,849	51,325,849	0
3502	Road Impact Fee Zone 2		0	34,543,249	34,543,249	0	0	39,362,231	39,362,231	0
3503	Road Impact Fee Zone 3		0	25,051,530	25,051,530	0	0	26,516,097	26,516,097	0
3504	Road Impact Fee Zone 4		0	20,210,280	20,210,280	0	0	24,052,308	24,052,308	0
3505	Road Impact Fee Zone 5		0	40,931,865	40,931,865	0	0	47,106,004	47,106,004	0
3516	Abacoa Trust Sub Account		0	5,646,933	5,646,933	0	0	5,731,992	5,731,992	0
3519	Northlake Blvd Agr W/Npbcid		0	141,012	141,012	0	0	177,335	177,335	0
3523	Proportionate Share Trust Fund		0	22,015,763	22,015,763	0	0	22,566,504	22,566,504	0
3531	Impact Fee Program - Roads Zone 1		0	1,058,353	1,058,353	0	0	1,325,583	1,325,583	0
3532	Impact Fee Program - Roads Zone 2		0	782,397	782,397	0	0	986,504	986,504	0
3533	Impact Fee Program - Roads Zone 3		0	801,332	801,332	0	0	960,985	960,985	0
3534	Impact Fee Program - Roads Zone 4		0	433,559	433,559	0	0	558,191	558,191	0

# BUDGET COMPARISON BY FUND - FY 2015 AND 2016

## Board of County Commissioners

2014 Tentative Non-Exempt Valuation Countywide \$ 139,568,795,938

2015 Tentative Non-Exempt Valuation Countywide \$ 152,661,150,295

Fund	Fund Name	2015 Adopted			2016 Tentative					
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
3535	Impact Fee Program - Roads Zone 5		0	796,363	796,363		0	1,034,650	1,034,650	
3600	Park Improvement Fund		0	8,099,439	8,099,439		0	9,765,123	9,765,123	
3601	Park Impact Fees Z-1		0	3,730,071	3,730,071		0	3,769,559	3,769,559	
3602	Park Impact Fees Z-2		0	4,779,042	4,779,042		0	4,415,584	4,415,584	
3603	Park Impact Fees Z-3		0	7,433,471	7,433,471		0	8,939,274	8,939,274	
3621	Impact Fee Program - Parks Zone 1		0	32,184	32,184		0	49,117	49,117	
3622	Impact Fee Program - Parks Zone 2		0	36,029	36,029		0	56,816	56,816	
3623	Impact Fee Program - Parks Zone 3		0	89,804	89,804		0	128,626	128,626	
3650	Unit 11 Acquisition/Enhancement		0	1,977,950	1,977,950		0	1,789,419	1,789,419	
3651	South Lox Sl Wetland Restoration		0	263,181	263,181		0	288,535	288,535	
3652	Beach Improvement		0	20,190,475	20,190,475		0	17,573,016	17,573,016	
3653	South Lake Worth Inlet		0	2,298,835	2,298,835		0	1,611,677	1,611,677	
3654	Environmental Capital Projects Fund		0	6,558,175	6,558,175		0	5,541,359	5,541,359	
3800	Pud Civic Site Cash Out		0	2,541,017	2,541,017		0	1,193,554	1,193,554	
3801	RR&I for 800 Mhz Sys		0	37,373,145	37,373,145		0	34,759,520	34,759,520	
3803	Law Enfc/Impct Fees Z2 Rd Patl		0	2,570,811	2,570,811		0	2,682,340	2,682,340	
3804	Public Building Impr Fund		0	45,483,096	45,483,096		0	53,103,000	53,103,000	
3805	Public Building Impact Fees		0	5,684,051	5,684,051		0	7,017,659	7,017,659	
3807	TDC-Bldg Renewal & Replacement		0	10,227,421	10,227,421		0	8,681,430	8,681,430	
3815	Impact Fee Program - Public Building		0	72,301	72,301		0	100,331	100,331	
3900	Capital Outlay		0	15,114,805	15,114,805		0	14,053,146	14,053,146	14,014,061
3901	Information Technology Capital Improvements		0	8,504,834	8,504,834		0	11,390,176	11,390,176	
3902	Court Related Info Tech Cap Improvements		0	4,464	4,464		0	0	0	
3903	Energy Efficiency & Conservation Block Grant - EECBG		0	123,603	123,603		0	0	0	
3905	E911 Carry Forward Capital		0	7,947,627	7,947,627		0	5,650,525	5,650,525	
4000	WUD Revenue		0	180,269,000	180,269,000		0	193,660,750	193,660,750	
4001	Operation & Maintenance		0	141,616,047	141,616,047		0	160,186,956	160,186,956	
4010	Renewal & Replacement		0	1,000,000	1,000,000		0	1,000,000	1,000,000	
4011	Capital Improvements		0	245,201,670	245,201,670		0	223,205,941	223,205,941	
4012	Connection Charge Account		0	7,327,000	7,327,000		0	7,992,000	7,992,000	
4013	Special Assessment Prgrm WUD		0	3,360,000	3,360,000		0	3,881,123	3,881,123	
4015	WUD FPL Reclaimed Water Renewal & Replacement		0	2,796,385	2,796,385		0	3,508,709	3,508,709	
4032	Debt Service WUD 95		0	2,359,000	2,359,000		0	0	0	
4034	Debt Service WUD All		0	6,277,330	6,277,330		0	4,437,863	4,437,863	
4039	Debt Service WUD 2006		0	6,662,500	6,662,500		0	5,435,500	5,435,500	
4041	Construction Trust Fund WUD 2009		0	1,197,130	1,197,130		0	738,773	738,773	

# BUDGET COMPARISON BY FUND - FY 2015 AND 2016

## Board of County Commissioners

2014 Tentative Non-Exempt Valuation Countywide \$139,568,795,938

2015 Tentative Non-Exempt Valuation Countywide \$152,661,150,295

Fund	Fund Name	2015 Adopted			2016 Tentative					
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
4042	Debt Service WUD 09		0	3,992,000	3,992,000		0	4,045,600	4,045,600	
4043	WUD FPL Debt Service Coverage Fund		0	1,416,154	1,416,154		0	722,007	722,007	
4044	GUA Debt Service		0	725,000	725,000		0	725,000	725,000	
4045	GUA01 Wachovia 2009 Loan		0	1,186,000	1,186,000		0	1,186,000	1,186,000	
4046	GUA09 Bank of NY 2004 Loan		0	781,000	781,000		0	786,800	786,800	
4047	Debt Service WUD 2013 Ref		0	3,093,800	3,093,800		0	4,205,100	4,205,100	
4048	WUD 24.97M Water & Sewer Refunding Series 2015		0	0	0		0	1,032,800	1,032,800	
4100	Airport Operations		0	69,763,028	69,763,028		0	79,572,312	79,572,312	
4110	Airport Capital Projects		0	4,064,887	4,064,887		0	5,423,395	5,423,395	
4111	Airports Imp & Dev Fund		0	166,008,819	166,008,819		0	168,112,217	168,112,217	
4112	Airport Passenger Facility Chgs		0	66,589,987	66,589,987		0	63,620,714	63,620,714	
4113	Noise Abatement & Mitigation		0	2,272,550	2,272,550		0	2,388,505	2,388,505	
4114	Airports Restricted Assets Fd		0	2,066,078	2,066,078		0	2,057,390	2,057,390	
4130	Debt Service 60M PBIA Rev Ref 2002		0	295,166	295,166		0	303,523	303,523	
4131	Debt Serv 83M PBIA Rev Ref 2001		0	0	0		0	220	220	
4137	Debt Service 69M PBIA Rev Bonds 2006A		0	3,435,380	3,435,380		0	3,435,274	3,435,274	
4138	Debt Service 16M PBIA Tax Rev Ref 2006B		0	3,435,558	3,435,558		0	3,432,764	3,432,764	
5000	Fleet Management		0	55,253,123	55,253,123		0	49,330,196	49,330,196	56,498,187
5010	Property & Casualty Insurance		0	15,152,763	15,152,763		0	14,586,119	14,586,119	
5011	Risk Management Fund		0	18,503,345	18,503,345		0	17,866,646	17,866,646	
5012	Employee Health Insurance		0	77,030,437	77,030,437		0	77,483,891	77,483,891	
	Gross Total Countywide Funds	4.9729	694,074,589	2,776,540,990	3,470,615,579	4.9277	752,284,275	2,795,770,782	3,544,662,618	3,555,208,963
	Less: Interfund Transfers		0	(474,613,183)	(474,613,183)		0	(454,804,824)	(454,804,824)	(454,625,222)
	Less: Interdepartmental Charges		0	(17,198,653)	(17,198,653)		0	(17,696,953)	(17,696,953)	
	Less: Internal Service Charges		0	(131,290,555)	(131,290,555)		0	(133,547,951)	(133,547,951)	
	Net Total Countywide Funds	4.9729	694,074,589	2,153,438,599	2,847,513,188	4.9277	752,284,275	2,189,721,054	2,938,612,890	2,949,338,837

# BUDGET COMPARISON BY FUND - FY 2015 AND 2016

## Board of County Commissioners

2014 Tentative Non-Exempt Valuation Countywide \$ 139,568,795,938

2015 Tentative Non-Exempt Valuation Countywide \$ 152,661,150,295

Fund	Fund Name	2015 Adopted				2016 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1180	County Library	0.5491	41,552,138	7,314,158	48,866,296	0.5491	44,960,444	7,800,429	52,760,873	
1300	Fire/Rescue MSTU	3.4581	196,637,074	114,724,087	311,361,161	3.4581	214,773,330	104,845,076	319,618,406	
1301	Fire/Rescue Jupiter MSTU	2.1748	17,586,220	(657,530)	16,928,690	1.9823	17,655,598	(694,589)	16,961,009	
1303	Aviation Battalion		0	5,946,970	5,946,970		0	6,043,937	6,043,937	
1304	F/R Long-Term Disability Plan		0	14,918,784	14,918,784		0	14,331,110	14,331,110	
1305	MSBU-Hydrant Rental Boca Raton		0	500,546	500,546		0	487,010	487,010	
1306	MSBU-Hydrant Rental-Riviera Bh		0	47,901	47,901		0	45,306	45,306	
1400	MSTD - Building		0	35,846,865	35,846,865		0	41,973,601	41,973,601	
2022	22.3M GO 06 DS, Library District Improvement	0.0240	1,816,156	(82,562)	1,733,594	0.0151	1,236,392	(38,117)	1,198,275	
2524	19.5M GO 10 DS, Ref Part 30M Library GO 03	0.0293	2,217,224	(62,399)	2,154,825	0.0275	2,251,707	(100,382)	2,151,325	
2531	11.8M GO 14 DS, Ref Part 22M Library GO 06		0	506,318	506,318	0.0068	556,786	(23,886)	532,900	
3021	30.5M GO 03, Library District Improvement		0	181,476	181,476		0	0	0	
3022	22.3M GO 06, Library District Improvement		0	717,935	717,935		0	18,308	18,308	
3511	Unicorp Improvement Fund		0	10,203,862	10,203,862		0	9,695,069	9,695,069	
3700	Fire Rescue Improvement		0	23,588,987	23,588,987		0	9,531,575	9,531,575	
3704	Fire Rescue Impact Fees		0	9,539,834	9,539,834		0	8,495,068	8,495,068	
3750	Library Improvement Fund		0	3,464,983	3,464,983		0	5,509,770	5,509,770	
3751	Library Expansion Prgm		0	10,878,260	10,878,260		0	9,420,583	9,420,583	
3752	Library Impact Fees		0	1,769,293	1,769,293		0	1,525,592	1,525,592	
	Gross-Total Dependent Districts		259,808,812	239,347,768	499,156,580		281,434,257	218,865,460	500,299,717	
	Less: Interfund Transfers			(32,646,201)	(32,646,201)			(19,661,786)	(19,661,786)	
	Less: Interdepartmental Charges			(5,041,882)	(5,041,882)			(5,413,692)	(5,413,692)	
	Net-Total Dependent Districts		259,808,812	201,659,685	461,468,497		281,434,257	193,789,982	475,224,239	
	Net-Total County Funds & Dep. Districts		953,883,401	2,355,098,284	3,308,981,685		1,033,718,532	2,383,511,036	3,413,837,129	3,424,563,076
	Gross Total - All Funds		953,883,401	3,015,888,758	3,969,772,159		1,033,718,532	3,014,636,242	4,044,962,335	4,055,508,680

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

**BOARD OF COUNTY COMMISSIONERS**

	FY 2015 Millage Rates		FY 2016 Rolled-Back Rate		FY 2016 Proposed Taxes		Proposed Increase or Decrease		
	Millage	Taxes	Millage	Taxes	Millage	Taxes	Millage	Taxes	
Countywide (2)	4.7815	\$678,441,418	4.4441	\$678,441,418	4.7815	\$729,949,290	0.3374	\$51,507,872	7.59 %
County Library District (2)	0.5491	\$42,086,447	0.5140	\$42,086,447	0.5491	\$44,960,444	0.0351	2,873,997	6.83 %
Fire-Rescue MSTU	3.4581	\$200,513,489	3.2285	\$200,513,489	3.4581	\$214,773,330	0.2296	14,259,841	7.11 %
Jupiter Fire-Rescue MSTU	2.1748	\$18,155,260	2.0384	\$18,155,260	1.9823	\$17,655,598	(0.0561)	(499,662)	(2.75) %
Aggregate Millage Rate (3)	6.6141		6.2077		6.5985		0.3908		6.30 %
Total Taxes		<u>\$947,674,623</u>		<u>\$947,674,623</u>		<u>\$1,007,338,662</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 2015 and FY 2016 as shown below:

	<b>FY 2015</b>	<b>FY 2016</b>
Countywide	0.1914	0.1462
County Library	<u>0.0533</u>	<u>0.0494</u>
Total	<u>0.2447</u>	<u>0.1956</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.