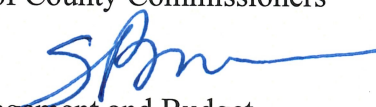




## Interoffice Communication

**TO:** Mack Bernard, Mayor and  
Members of the Board of County Commissioners

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

**DATE:** August 26, 2019

**SUBJECT:** First Public Hearing – FY 2020 Budget

---

Attached is the agenda package for the First Public Hearing on the FY 2020 Budget. Please bring it with you to the meeting on September 3<sup>rd</sup> at 6:00 p.m. This package includes the Script, Summary Information, Public Hearing Documents and additional backup/justification. The budget is balanced at the currently proposed rate of 4.7815 mills.

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

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



**Palm Beach County  
Board of County Commissioners  
Public Hearing Script  
September 3, 2019**

<i>Mayor</i>	(Roll Call) (Prayer) (Pledge of Allegiance)
BCC	Motion to adopt agenda
BCC	Motion to receive and file proof of publication
<i>Mayor</i>	<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>
<i>Verdenia</i>	<p><b>Page 3</b> In accordance with the Truth in Millage (TRIM) Bill, the Board of County Commissioners shall hold hearings on the tentative budget and proposed millage rates. As stipulated in the TRIM bill, the first substantive issue to discuss shall be the percentage increase in the millage over the rolled-back rate necessary to fund the budget, if any, and the specific purpose for which ad valorem tax revenues are increasing.</p> <p><b>Page 4</b></p> <ul style="list-style-type: none"> <li>• Palm Beach County Countywide proposed millage rate of 4.7815 is 4.63% over the rolled-back rate – this requires a supermajority vote</li> <li>• Palm Beach County Library District proposed millage rate of 0.5491 is 4.63% over the rolled-back rate</li> <li>• Palm Beach County Fire Rescue MSTU proposed millage rate of 3.4581 is 5.00% over the rolled-back rate</li> <li>• Palm Beach County Jupiter Fire MSTU proposed millage rate of 1.9097 is 4.37% over the rolled-back rate</li> <li>• Palm Beach County Aggregate proposed millage rate of 6.5771 is 3.31% over the rolled-back rate</li> <li>• Palm Beach County Countywide voted debt millage rate is 0.0765</li> <li>• Palm Beach County Library voted debt millage rate is 0.0379</li> </ul> <p>(Read page 5)</p>
<i>Verdenia</i>	<p><b>Pages 6-7 contain a summary of proposed transfers and amendments to the FY 2020 tentative budget. The transfers and amendments do not result in increased property taxes.</b></p> <p><b>Budget Briefing/Commissioner Comments &amp; Questions – Pages 8 - 9</b></p>

<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 10 - 23 of the September 3, 2019 public hearing budget document, such transfers and amendments totaling \$65,249,984.</b>
<b>BCC</b>	<b>Motion to adopt Palm Beach County Countywide tentative millage of 4.7815, which is 4.63% over the rolled-back rate of 4.5699 and the Countywide voted debt millage rate of 0.0765.</b>
<b>BCC</b>	<b>Motion to adopt Palm Beach County Countywide tentative budgets of \$4,448,283,780.</b>
<b>Mayor</b>	<b>Return to the Board for discussion on the Library District</b>
<b>BCC</b>	<b>Motion to adopt Palm Beach County Library District tentative millage of 0.5491, which is 4.63% over the rolled-back rate of 0.5248 and the Palm Beach County Library District voted debt millage rate of 0.0379.</b>
<b>BCC</b>	<b>Motion to adopt Palm Beach County Library District tentative budgets of \$120,467,366.</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 Palm Beach County MSTD tentative budget of \$76,368,838.</b>
<b>Mayor</b>	<b>Return to the Board for discussion on the Fire-Rescue MSTU</b>
<b>BCC</b>	<b>Motion to adopt Palm Beach County Fire Rescue MSTU tentative millage of 3.4581, which is 5.00% over the rolled-back rate of 3.2935.</b>
<b>BCC</b>	<b>Motion to adopt Palm Beach County Fire Rescue MSTU tentative budgets of \$508,820,238.</b>
<b>Mayor</b>	<b>Return to the Board for discussion on the Jupiter Fire MSTU</b>
<b>BCC</b>	<b>Motion to adopt Palm Beach County Jupiter Fire MSTU tentative millage of 1.9097, which is 4.37% over the rolled-back rate of 1.8298.</b>
<b>BCC</b>	<b>Motion to adopt Palm Beach County Jupiter Fire MSTU tentative budget of \$21,006,080.</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 Palm Beach County MSTU Unincorporated Improvement Fund budget of \$12,795,226.</b>

<b>Mayor</b>	<b>Adoption of the tentative aggregate millage rate</b>
<b>BCC</b>	<b>Motion to adopt Palm Beach County tentative aggregate millage of 6.5771, which is 3.31% over the rolled-back rate of 6.3665.</b>
<b>BCC</b>	<b>Motion to adjourn</b>

**Palm Beach County Board of County Commissioners**

**Public Hearing Agenda**  
**Palm Beach County Robert Weisman Governmental Center**  
**Jane M. Thompson Memorial Chambers**  
**September 3, 2019 - 6:00 P.M.**

	<b><u>Page Reference</u></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 2020 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	6-7
D. Budget Briefing and Highlights	8-9
E. Public Comments, Board Discussion, Motions to Adopt Tentative Millages, Motions to Adopt Tentative Budgets	
1. Countywide Funds - Amendments	10-23
Fund Budgets	24-29
2. County Library District Funds	
Fund Budgets	30
3. Fire-Rescue Funds	
Fund Budgets	30
4. Municipal Service Taxing District Fund	
Fund Budgets	30
5. Municipal Service Taxing Unit-Unincorporated Improvement Fund	
Fund Budget	30
6. Publicly announce the percent, if any, by which the proposed millage rate exceeds the rolled-back rate.	
<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 561-355-2580.

# BUDGET SUMMARY TOTAL COMPARISON

## FY 2019 Adopted to FY 2020 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. The budget is presented to the appropriating body for adoption, 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.

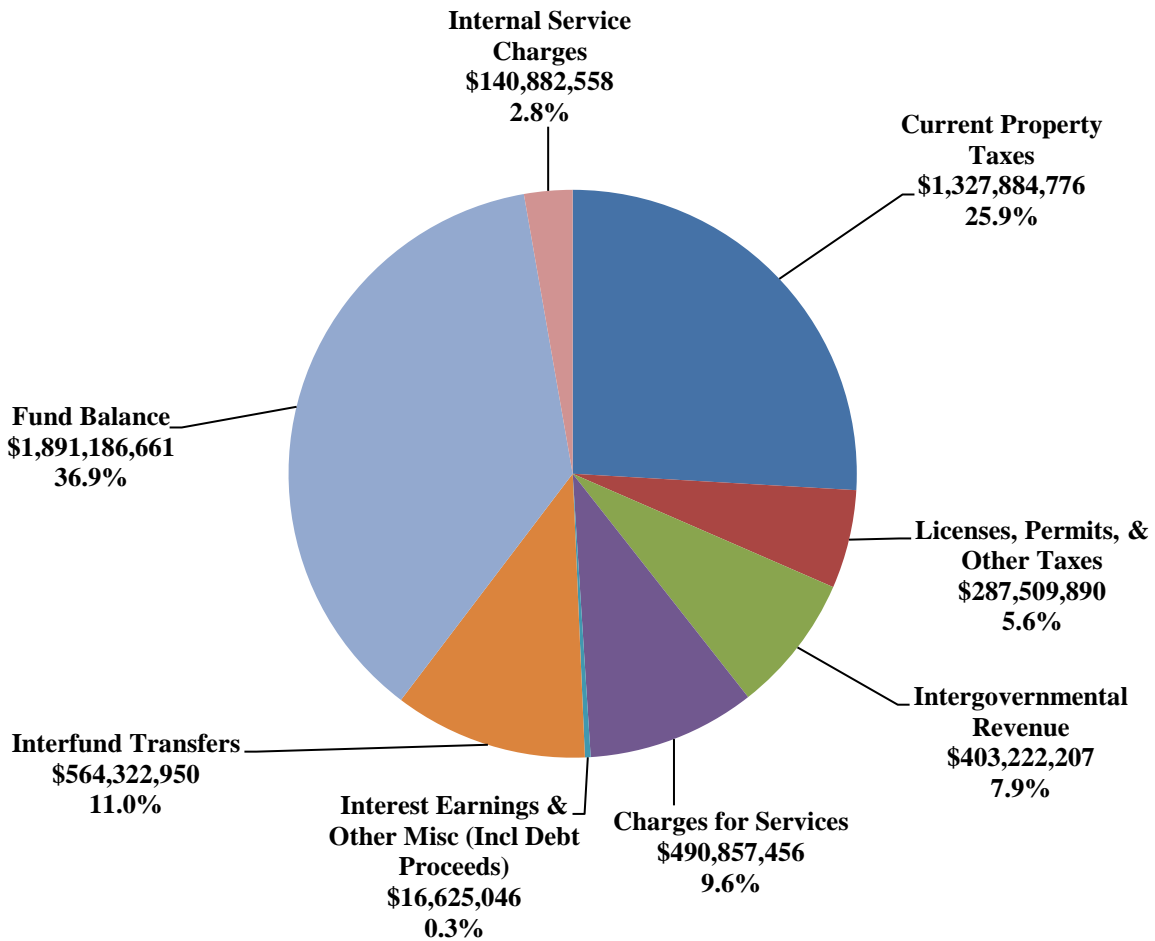
### Net Budget

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>FY 2019 <u>Adopted Budget</u></b>	<b>FY 2020 <u>Tentative Budget</u></b>
Total Budget	\$4,791,766,384	\$5,122,491,544
Less: Internal Service Charges	(\$137,705,625)	(\$140,882,558)
Interfund Transfers	(\$550,752,225)	(\$564,322,950)
Interdepartmental Charges	(\$26,792,072)	(\$25,389,806)
<b>Net Budget</b>	<b><u>\$4,076,516,462</u></b>	<b><u>\$4,391,896,230</u></b>
Budgeted Reserves	\$925,423,897	\$1,073,499,399
Budgeted Expenditures	\$3,151,092,565	\$3,318,396,831
<b>Net Budget</b>	<b><u>\$4,076,516,462</u></b>	<b><u>\$4,391,896,230</u></b>

# Sources of Funds by Category

Total of all Funds \$5,122,491,544



County revenues come from many sources:

**Current Property Taxes** represent only 25.9% of the total. Of current revenues (excluding fund balance), Property Taxes represent 41.1% of the total amount.

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

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

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

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

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

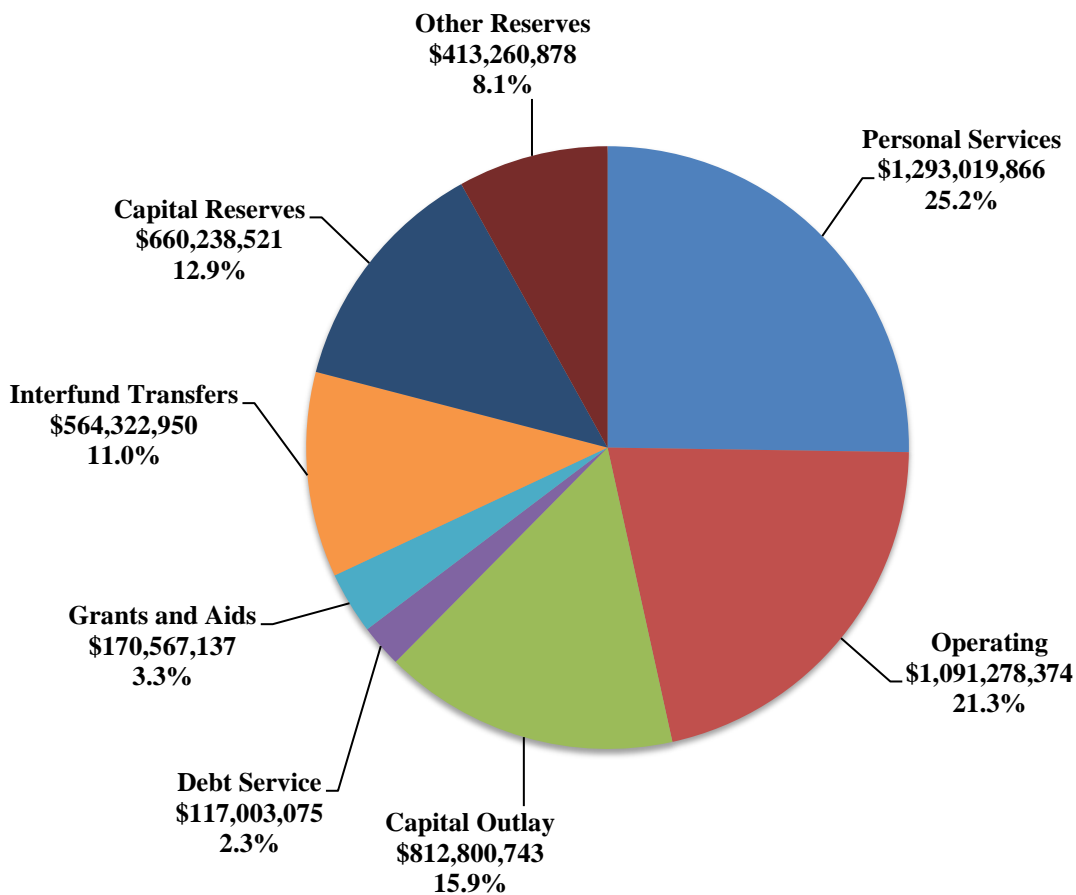
**Fund Balance** represents carryover funds from the prior fiscal year, and is 36.9% of the total budget. A major component of fund balance are reserves, which include funds set aside for future capital projects.

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



# Expenditures by Category

Total of all Funds \$5,122,491,544



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

**Personal Services** includes expenditures 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 Outlay** includes funds 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 Service** includes expenditures that cover debt for all funds, including principal, interest, and other debt service costs, but do not include reserves for debt (\$10,159,788) which are part of Other Reserves.

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

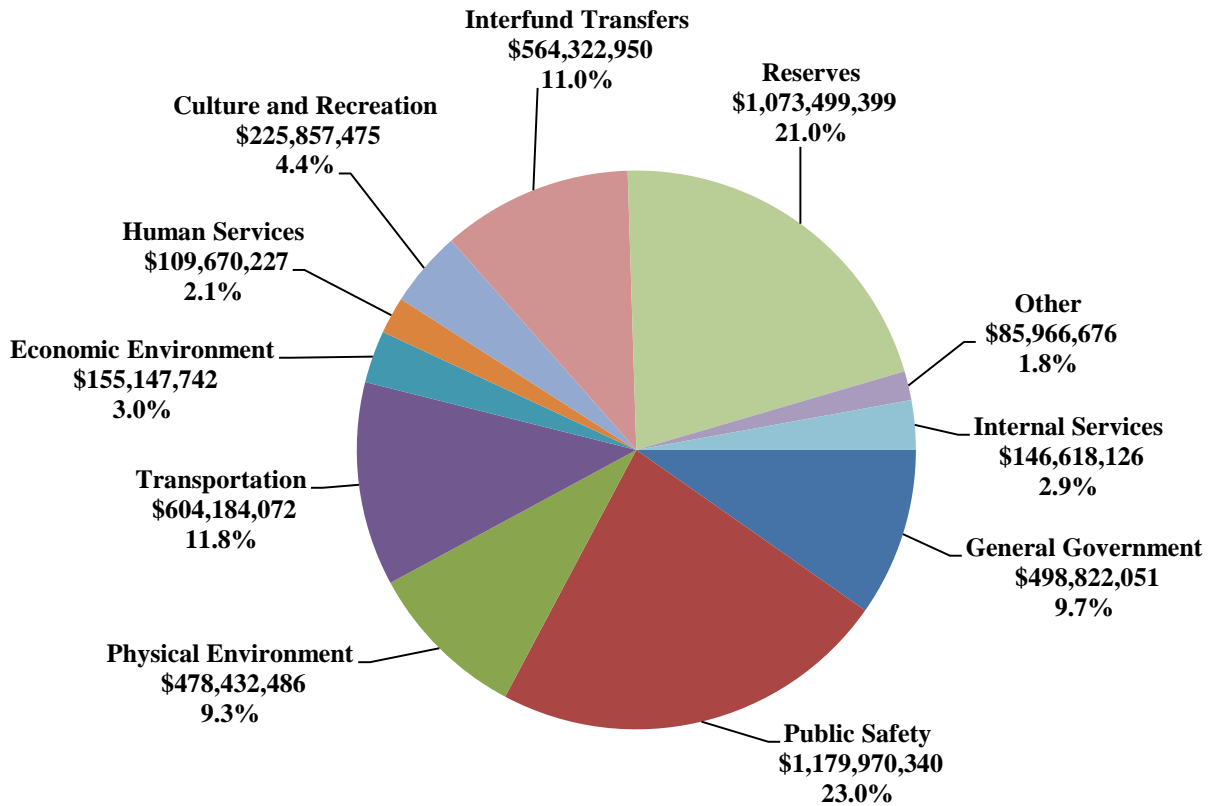
**Interfund Transfers** are amounts transferred from one fund to another to assist in financing the services of the recipient fund.

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

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

# Expenditures by Function

Total of all Funds \$5,122,491,544



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

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

**Public Safety** includes services provided by the County for the safety and security of the public. This figure includes transfers of \$723,512,017 to the Palm Beach County Sheriff's Office.

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

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

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

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

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

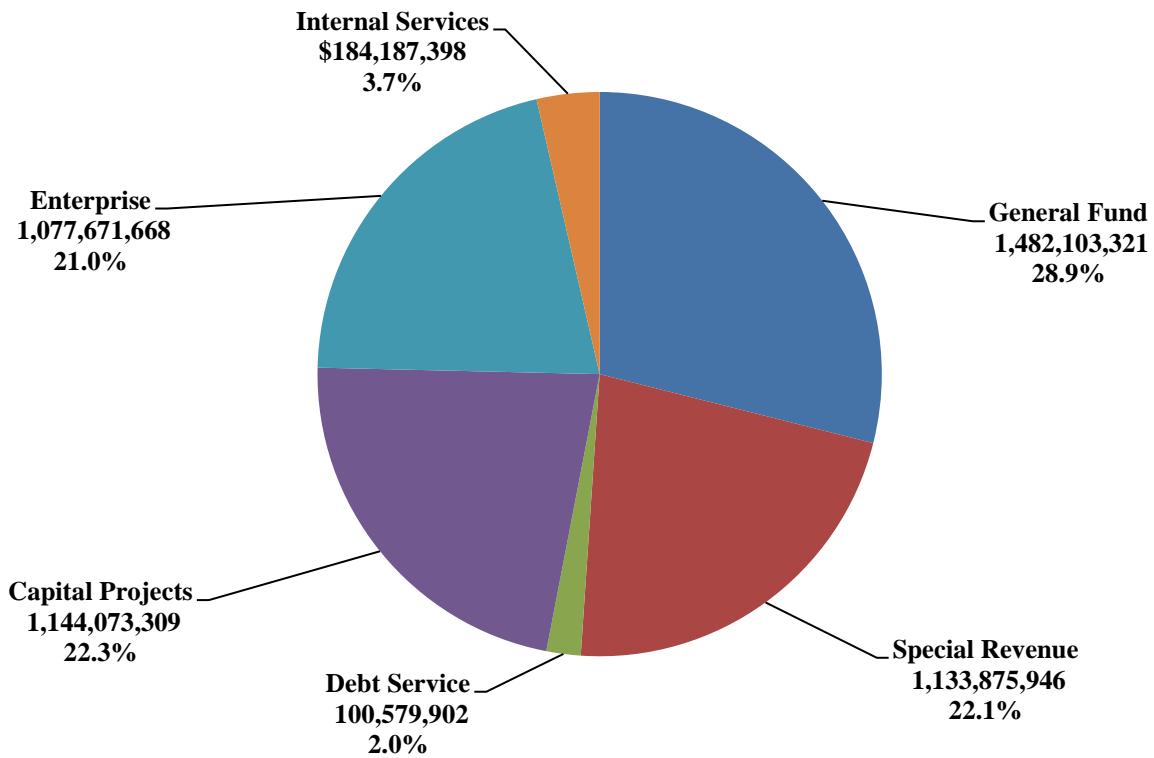
**Interfund Transfers** are funds which are transferred from one County fund to another.

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

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

# Expenditures by Fund Group

Total for all Funds \$5,122,491,544



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**

Mack Bernard, Mayor  
Dave Kerner, Vice Mayor  
Hal R. Valeche  
Gregg K. Weiss  
Robert S. Weinroth  
Mary Lou Berger  
Melissa McKinlay

**County Administrator**

Verdenia C. Baker

*"An Equal Opportunity  
Affirmative Action Employer"*

Official Electronic Letterhead

September 3, 2019

Dear Property Owner:

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

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

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

Sincerely,

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

Verdenia C. Baker  
County Administrator



**DOROTHY JACKS**  
CFA, AAS  
Palm Beach County Property Appraiser

Governmental Center - Fifth Floor  
301 North Olive Avenue  
West Palm Beach, FL 33401  
tel 561.355.3230  
fax 561.355.3963  
pbcgov.org/papa

Administration  
Constantine Dino Maniotis, CFE  
Tax Roll Coordinator  
301 North Olive Avenue, 5<sup>th</sup> Flr  
West Palm Beach, Florida 33401  
tel 561.355.2681  
fax 561.355.3963  
Email dmanioti@pbcgov.org

August 19, 2019

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

Re: 2019 Notice of Proposed Property Taxes

Dear Mrs. Baker;

Pursuant to Florida Statute 200.069, the Notice of Proposed Property Taxes were prepared by the Property Appraiser's office and delivered on August 19th to the United States Post Office for first class mail to every taxpayer listed on the 2019 assessment roll.

Sincerely,

Constantine Dino Maniotis, CFE  
Tax Roll Coordinator  
For Dorothy Jacks, CFA, AAS

enc. TRIM sample notice

cc: Dorothy Jacks, Property Appraiser  
Sherry Brown, OFMB Director

**WEST COUNTY  
SERVICE CENTER**  
2976 State Road 15  
Belle Glade, FL 33430  
tel 561.996.4890  
fax 561.996.1661

**NORTH COUNTY  
SERVICE CENTER**  
3188 PGA Blvd., Suite 2301  
Palm Beach Gardens, FL 33410  
tel 561.624.6521  
fax 561.624.6565

**MID-WESTERN COMMUNITIES  
SERVICE CENTER**  
200 Civic Center Way, Suite 200  
Royal Palm Beach, FL 33411  
tel 561.784.1220  
fax 561.784.1241

**SOUTH COUNTY  
SERVICE CENTER**  
14925 Cumberland Drive  
Delray Beach, FL 33446  
tel 561.276.1250  
fax 561.276.1278



**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  
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Mary Lou Berger

Melissa McKinlay

**County Administrator**

Verdenia C. Baker

*"An Equal Opportunity  
Affirmative Action Employer"*

Official Electronic Letterhead

September 3, 2019

The Honorable Mack Bernard, Mayor  
and Members of the Board of County Commissioners

RE: SPECIFIC PURPOSES FOR AD VALOREM TAX  
INCREASES

Commissioners:

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

Respectfully,

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

Verdenia C. Baker  
County Administrator

**PERCENT INCREASE (DECREASE) IN MILLAGE OVER ROLLED-BACK RATE <sup>(1)</sup>**

**BOARD OF COUNTY COMMISSIONERS**

	FY 2019 Millage Rates		FY 2020 Rolled-Back Rate		FY 2020 Proposed Taxes		Proposed Increase or Decrease		
	Millage		Millage	Taxes	Millage	Taxes	Millage	Taxes	% Increase Or % (Decrease) From Rolled-Back Rate
Countywide <sup>(2)</sup>	4.7815		4.5699	\$909,274,724	4.7815	\$951,376,856	0.2116	\$ 42,102,132	4.63 %
County Library District	0.5491		0.5248	\$55,358,183	0.5491	\$57,921,453	0.0243	2,563,270	4.63 %
Fire-Rescue MSTU	3.4581		3.2935	\$264,370,024	3.4581	\$277,582,505	0.1646	13,212,481	5.00 %
Jupiter Fire-Rescue MSTU	1.9026		1.8298	\$20,857,478	1.9097	\$21,768,240	0.0799	910,762	4.37 %
Aggregate Millage Rate <sup>(3)</sup>	6.5789		6.3665		6.5771		0.2106		3.31 %
Total Taxes				<u>\$1,266,744,903</u>		<u>\$1,308,649,054</u>		<u>\$ 41,904,151</u>	

<sup>(1)</sup> Rolled-Back Rate is the millage rate (exclusive of new construction) that will provide the same Ad Valorem tax revenue as was levied during the prior year.

<sup>(2)</sup> Exclusive of voted debt millages for FY 2019 and FY 2020 as shown below:

	FY 2019	FY 2020
Countywide	0.1165	0.0765
County Library	<u>0.0410</u>	<u>0.0379</u>
Total	0.1575	0.1144

<sup>(3)</sup> 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 2020**

Explanation of Increases		Increase/(Decrease) Over/Under Rolled Back Revenue
<b>Countywide</b>		
Sheriff - Net Tax Increase	\$ 44,635,807	
Decrease in Other Constitutional Officers including Judicial	(2,353,508)	
Increase in BCC Operations (net of revenues)	11,104,338	
Increase in Non-Departmental Operations	8,147,563	
Increase in Reserves	26,830,046	
Increase in Major/Other revenues	721,000	
Increase in Capital Projects	887,000	
Decrease in Debt Service	(6,095,549)	
Increase in Other Funding Sources	(546,313)	
Increase in Beginning Balance Brought Forward	(29,902,187)	
Additional Taxes from New Construction at rolled-back rate, CRA roll-back adjustment, & Tax Loss from revaluations by the Value Adjustment Board	<u>(11,326,065)</u>	\$ 42,102,132
<b>County Library</b>		
Increase in Library operations (net of revenues)	\$ 2,933,412	
Increase in Reserves	2,760,968	
Increase for transfer to Library Improvement Fund	900,000	
Increase in Beginning Balance Brought Forward	(3,317,352)	
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>(713,758)</u>	2,563,270
<b>Fire-Rescue MSTU</b>		
Increase in Fire Rescue Operation (net of revenues)	\$ 29,917,691	
Increase for transfer to Capital Projects Fund	7,190,000	
Decrease in Reserves	(981,692)	
Increase in Beginning Balance Brought Forward	(20,752,110)	
Additional Taxes from New Construction at rolled-back rate, CRA roll-back adjustment, & Tax Loss from revaluations by the Value Adjustment Board	<u>(2,161,408)</u>	13,212,481
<b>Jupiter Fire MSTU</b>		
Increase in Fire Rescue Operation (net of revenues)	\$ 1,074,041	
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>(163,279)</u>	910,762



**Board of County Commissioners  
Palm Beach County, Florida  
Summary of Amendments and Transfers to FY 2020 Tentative Budget**

**General Fund – \$12,798,714 – Page 10**

This amendment is necessary to: (1) Carry forward funding for Sheriff equipment; (2) Community Services Department carry forward funding for vehicle purchases ordered in FY 2019 that will not be delivered until FY 2020, a contract with Health Care District for Addiction Stabilization Center, and a part-time grant funded position; (3) Facilities carry forward funding for vehicle purchases ordered in FY 2019 that will not be delivered until FY 2020; (4) Office of Financial Management and Budget carry forward funding for a conference room renovation; (5) Information Services System carry forward funding for vehicle purchases ordered in FY 2019 that will not be delivered until FY 2020; (6) Parks and Recreation carry forward funding for master plan and increased funding for North County swim program due to increased number of participants; (7) Zoning carry forward funding for Medical Uses study and conference room reconfiguration; (8) Public Safety carry forward funding for vehicle purchases ordered in FY 2019 that will not be delivered until FY 2020; (9) Medical Examiner carry forward for construction costs of X-Ray room and Lodox X-Ray Machine; (10) Increase in the FY 2020 budget for Department of Juvenile Justice Pre-Disposition costs; (11) Engineering carry forward funding for vehicle purchases ordered in FY 2019 that will not be delivered until FY 2020; (12) Transfer funding to establish the Palm Tran Vehicle Replacement Fund; (13) Economic Sustainability carry forward funding for economic development incentives approved in FY 2019; (14) New capital funding for a contribution to the Florida Fish and Wildlife Conservation Commission (FWC) at the direction of the Board of County Commissioners to build a connection between Seminole Pratt Whitney Road and Palm Beach County Shooting Sports Park.

**Housing and Economic Sustainability Fund– \$0 – Page 11**

This **transfer** is necessary to establish the carryover budget for park improvement projects funded by Community Development Block Grants (CDBG) that were added and extended on agenda item 3H-10 in June 2019.

**County Transportation Trust Fund – \$1,420,066 – Page 12**

This amendment is necessary to adjust funding for vehicles ordered in FY 2019 that will not be delivered until FY 2020 per Fleet Management.

**Palm Tran Grants - Fund 1341 – \$(3,600,000) – Page 13**

This amendment is necessary to establish the Palm Tran Vehicle Replacement Fund.

**Palm Tran Vehicle Replacement - Fund 1343 – \$3,600,000 – Page 14**

This amendment is necessary to establish the Palm Tran Vehicle Replacement Fund.

**Palm Beach Transportation Planning Agency (TPA) Fund – \$(5,642,225) – Page 15**

This amendment is necessary to close out the Palm Beach Transportation Planning Agency to allow for the separation as of 9/30/2019.

**MSTD-Building Fund – \$236,380 – Page 16**

This amendment is necessary to establish the budget for the new Building Capital Improvement Fund and to adjust funding for vehicles ordered in FY 2019 that will not be delivered until FY 2020 per Fleet Management.

**Economic Development Fund – \$129,200 – Page 17**

This amendment is necessary to carry forward funding for economic development incentives approved by the Board of County Commissioners in FY 2019.

**Park Improvement Fund – \$301,139 – Page 18**

This amendment is necessary to establish the carryover budget for park improvement projects funded by Community Development Block Grants (CDBG) that were added and extended on agenda item 3H-10 in June 2019.

**Capital Outlay Fund – \$1,000,000 – Page 19**

This amendment is a contribution to the Florida Fish and Wildlife Conservation Commission (FWC) at the direction of the Board of County Commissioners to build a connection between Seminole Pratt Whitney Road and Palm Beach County Shooting Sports Park.

**Building Capital Projects Fund – \$47,155,712 – Page 20**

This amendment is necessary to establish/ transfer budget for the new Building Capital Improvement Fund.

**Airports Operations Fund – \$0 – Page 21**

This **transfer** is necessary to reestablish the carryover budget for the Palm Beach International Airport Baggage Handling System Operation and Maintenance Contract with ERMC (BT 2017-0153).

**Airports Improvement & Development Fund – \$0 – Page 22**

This **transfer** is necessary to adjust the carryover budget for the Palm Beach International Airport Baggage Handling System Operation and Maintenance Contract with ERMC (BT 2017-0153).

**Fleet Management Fund – \$7,850,998 – Page 23**

This amendment is necessary to carryover funding for the costs of land development activities at the Cherry Road fuel site; for the purchase of handheld computer equipment for shop staff; and for vehicles ordered in FY 2019, but not expected to be received until FY 2020.

**Countywide Funds - \$65,249,984**

## **FY 2020 Budget Briefing and Highlights**

- Countywide budget is balanced at current rate of 4.7815 mills, which requires a supermajority vote of the BCC
- Other than the amendments included in this package, there are no other proposed changes
- Total Gross Budget is \$5.2 billion, of which \$1.5 billion is the General Fund
- General Fund appropriated reserves are \$155.7 million, up \$24.7 million over FY 2019
- The budget includes:
  - ✓ 3% ATB pay adjustment and a net increase of 148 new BCC positions
  - ✓ Ad Valorem New capital funding of \$38.1 million, primarily for R&R projects

**FY 2019 - FY 2023 Budget Projection  
General Fund**

	<b>FY 2019 Adopted Budget</b>	<b>FY 2020 Proposed Budget</b>	<b>FY 2021 Projected Budget</b>	<b>FY 2022 Projected Budget</b>	<b>FY 2023 Projected Budget</b>
<b>Property Values*</b>	\$ 187,799,111,164	\$ 198,970,376,584	\$ 207,833,400,431	\$ 217,094,353,920	\$ 226,771,134,820
<b>Revenues</b>					
Ad Valorem Taxes at current rate of 4.7815	\$ 897,961,450	\$ 951,376,856	\$ 993,755,404	\$ 1,038,036,653	\$ 1,084,306,181
Loss of Ad Valorem Taxes by adopting MM Rate	0	0	(2,618,701)	(2,388,038)	(3,152,119)
Major Revenue	232,465,000	230,851,000	237,776,530	244,909,826	252,257,121
Sheriff Revenue	81,092,077	84,167,104	85,008,775	85,858,863	86,717,451
BCC Dept. Revenue	46,391,594	43,923,839	44,802,316	45,698,362	46,612,329
Balance Brought Forward	195,603,345	231,822,269	234,822,269	237,822,269	240,822,269
Other Revenues	14,997,230	19,188,184	19,308,184	19,430,584	19,555,432
Statutory Reserve	<u>(63,645,368)</u>	<u>(66,427,217)</u>	<u>(68,546,145)</u>	<u>(70,760,207)</u>	<u>(73,073,684)</u>
<b>Total Net Revenue at Simple Majority Vote</b>	<b>\$ 1,404,865,328</b>	<b>\$ 1,494,902,035</b>	<b>\$ 1,544,308,632</b>	<b>\$ 1,598,608,312</b>	<b>\$ 1,654,044,980</b>
<b>Appropriations</b>					
Sheriff	\$ 663,919,859	\$ 706,537,974	\$ 738,420,845	\$ 771,741,549	\$ 806,564,896
Sheriff - Projected Operating Capital	0	8,866,230	9,176,548	9,497,727	9,830,148
Total Sheriff	<u>\$ 663,919,859</u>	<u>\$ 715,404,204</u>	<u>\$ 747,597,393</u>	<u>\$ 781,239,276</u>	<u>\$ 816,395,044</u>
BCC Departments	356,269,333	368,439,548	383,236,195	400,776,796	418,856,724
HRC 2 Operating Costs Increase					6,000,000
Other Constitutional Officers	70,313,586	67,277,855	69,632,580	72,069,720	74,592,160
Judicial	5,079,890	5,723,433	5,980,987	6,250,132	6,531,388
Non Departmental	78,604,206	86,852,729	90,761,102	94,845,351	99,113,392
Capital	36,163,000	38,050,000	39,381,750	40,760,111	42,186,715
Reserves - Undesignated	130,988,835	155,723,196	162,723,196	169,723,196	176,723,196
Debt Service (excludes voted)	63,526,619	57,431,070	55,931,070	54,231,070	52,931,070
<b>Total Appropriations</b>	<b>\$ 1,404,865,328</b>	<b>\$ 1,494,902,035</b>	<b>\$ 1,555,244,273</b>	<b>\$ 1,619,895,652</b>	<b>\$ 1,693,329,689</b>
<b>Projected Shortfall at Simple Majority Vote</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (10,935,641)</b>	<b>\$ (21,287,340)</b>	<b>\$ (39,284,709)</b>
<b>Projected Shortfall at with Super Majority Vote Current Millage 4.7815</b>			<b>\$ (8,316,940)</b>	<b>\$ (18,899,302)</b>	<b>\$ (36,132,590)</b>
<b>Projected Shortfall with Super Majority Vote Maximum Millage</b>			<b>\$ 88,178,029</b>	<b>\$ 82,277,522</b>	<b>\$ 68,830,697</b>
<b>Current Millage Millage</b>	<b>4.7815</b>	<b>4.7815</b>	<b>4.7815</b>	<b>4.7815</b>	<b>4.7815</b>
<b>MM Rate with Simple Majority Vote</b>		<b>4.7668</b>	<b>4.7689</b>	<b>4.7705</b>	<b>4.7676</b>
<b>MM Rate with Super Majority Vote</b>		<b>5.2435</b>	<b>5.2458</b>	<b>5.2476</b>	<b>5.2444</b>

\* Assumed increase of 4.5% for existing and 1% for new construction

**Board of County Commissioners  
Palm Beach County, Florida  
Amendment to FY 2020 Tentative Budget**

<b><u>General Fund - 0001</u></b>	<b><u>Increase/ (Decrease)</u></b>
<b>Revenues:</b>	
Balance Brought Forward	\$ 12,716,648
Statutory Reserves	(4,319)
(6) Parks - Swimming Pools	86,385
<b>Total Revenues</b>	<b><u><u>\$ 12,798,714</u></u></b>
<b>Appropriations:</b>	
(1) Sheriff Equipment Carry Forward	\$ 10,173,422
(2) Community Services Department Carry Forward	1,118,962
(3) Data Processing Software - Facilities	39,660
(4) Repair/Maint-Buildings - Office of Financial Mgmt and Budget	25,000
(5) Machinery & Equipment - Information Systems Services	40,500
(6) Contractual Services - Parks and Recreation	169,108
(7) Planning, Zoning, & Building Carry Forward	80,101
(8) Machinery & Equipment - Public Safety	105,000
(9) Medical Examiner Carry Forward	492,420
(10) DJJ Pre-Disposition Costs - Other County Funded	100,960
(11) Transfer to Co Trans Trust Fund 1201	1,420,066
(12) Transfer to Palm Tran Grants Fd 1341	(3,600,000)
(12) Transfer to Palm Tran Vehicle Repl. Fd 1343	3,600,000
(13) Transfer to Housing and Economic Sustainability Fund 1539	129,200
(14) Transfer to Capital Outlay Fund 3900	1,000,000
Reduction in Reserve - Balances Forward	(2,095,685)
<b>Total Appropriations</b>	<b><u><u>\$ 12,798,714</u></u></b>

This amendment is necessary to: (1) Carry forward funding for Sheriff equipment; (2) Community Services Department carry forward funding for vehicle purchases ordered in FY 2019 that will not be delivered until FY 2020, a contract with Health Care District for Addiction Stabilization Center, and a part-time grant funded position; (3) Facilities carry forward funding for vehicle purchases ordered in FY 2019 that will not be delivered until FY 2020; (4) Office of Financial Management and Budget carry forward funding for a conference room renovation; (5) Information Systems Services carry forward funding for vehicle purchases ordered in FY 2019 that will not be delivered until FY 2020; (6) Parks and Recreation carry forward funding for master plan and increased funding for North County swim program due to increased number of participants; (7) Zoning carry forward funding for Medical Uses study and conference room reconfiguration; (8) Public Safety carry forward funding for vehicle purchases ordered in FY 2019 that will not be delivered until FY 2020; (9) Medical Examiner carry forward for construction costs of X-Ray room and Lodox X-Ray Machine; (10) Increase in the FY 2020 budget for Department of Juvenile Justice Pre-Disposition costs; (11) Engineering carry forward funding for vehicle purchases ordered in FY 2019 that will not be delivered until FY 2020; (12) Transfer funding to establish the Palm Tran Vehicle Replacement Fund; (13) Economic Sustainability carry forward funding for economic development incentives approved in FY 2019; (14) New capital funding for a contribution to the Florida Fish and Wildlife Conservation Commission (FWC) at the direction of the Board of County Commissioners to build a connection between Seminole Pratt Whitney Road and Palm Beach County Shooting Sports Park.

**Board of County Commissioners  
Palm Beach County, Florida  
Transfer in FY 2020 Tentative Budget**

<u><b>Housing and Economic Sustainability - Fund 1101</b></u>	<u><b>Increase/ (Decrease)</b></u>
<b>Revenues:</b>	
	\$ -
<b>Total Revenues</b>	<u><u>\$ -</u></u>
<b>Appropriations:</b>	
Contributions-Non-Govts Agnces	\$ (301,139)
Tr To Park Imprv Fd 3600	301,139
<b>Total Appropriations</b>	<u><u>\$ -</u></u>
<p>This transfer is necessary to establish the carryover budget for park improvement projects funded by Community Development Block Grants (CDBG) that were added and extended on agenda item 3H-10 in June 2019.</p>	

**Board of County Commissioners  
Palm Beach County, Florida  
Amendment to FY 2020 Tentative Budget**

<u>County Transportation Trust - Fund 1201</u>	<u>Increase/ (Decrease)</u>
<b>Revenues:</b>	
Tr Fr General Fund Fd 0001	\$ 1,420,066
<b>Total Revenues</b>	<b><u>\$ 1,420,066</u></b>
<b>Appropriations:</b>	
Machinery and Equipment	\$ 1,420,066
<b>Total Appropriations</b>	<b><u>\$ 1,420,066</u></b>

This amendment is necessary to adjust funding for vehicles ordered in FY 2019 that will not be delivered until FY 2020 per Fleet Management.

**Board of County Commissioners  
Palm Beach County, Florida  
Amendment to FY 2020 Tentative Budget**

<b><u>Palm Tran Grants - Fund 1341</u></b>	<b><u>Increase/ (Decrease)</u></b>
<b>Revenues:</b>	
Tr Fr General Fund 0001	\$ (3,600,000)
<b>Total Revenues</b>	<b><u>\$ (3,600,000)</u></b>
<b>Appropriations:</b>	
Machinery and Equipment	\$ (3,600,000)
<b>Total Appropriations</b>	<b><u>\$ (3,600,000)</u></b>

This amendment is necessary to establish the Palm Tran Vehicle Replacement Fund.



**Board of County Commissioners  
Palm Beach County, Florida  
Amendment to FY 2020 Tentative Budget**

<b><u>Palm Tran Vehicle Replacement - Fund 1343</u></b>	<b><u>Increase/ (Decrease)</u></b>
<b>Revenues:</b>	
Tr Fr General Fund 0001	\$ 3,600,000
<b>Total Revenues</b>	<b><u>\$ 3,600,000</u></b>
<b>Appropriations:</b>	
Machinery and Equipment	\$ 3,600,000
<b>Total Appropriations</b>	<b><u>\$ 3,600,000</u></b>

This amendment is necessary to establish the Palm Tran Vehicle Replacement Fund.

**Board of County Commissioners  
Palm Beach County, Florida  
Amendment to FY 2020 Tentative Budget**

<b><u>Palm Beach Transportation Planning Agency (TPA) - Fund 1360</u></b>	<b><u>Increase/ (Decrease)</u></b>
<b>Revenues:</b>	
Balance Brought Forward	\$ (473,485)
19-20 FHWA Planning Funds	(1,786,119)
21-22 FHWA Planning Funds	(2,678,899)
GY20 FTA Planning Grant	(624,062)
19-20 Transportation Disadvantaged	(29,871)
GY 21 TD Planning Grant	(49,789)
<b>Total Revenues</b>	<b><u><u>\$ (5,642,225)</u></u></b>
<b>Appropriations:</b>	
19-20 FHWA Planning Funds	\$ (1,786,119)
21-22 FHWA Planning Funds	(2,678,899)
GY20 FTA Planning Grant	(624,062)
19-20 Transportation Disadvantaged	(29,871)
GY 21 TD Planning Grant	(49,789)
Reserves	(473,485)
<b>Total Appropriations</b>	<b><u><u>\$ (5,642,225)</u></u></b>

This amendment is necessary to close out the Palm Beach Transportation Planning Agency to allow for the separation as of 9/30/2019.

**Board of County Commissioners  
Palm Beach County, Florida  
Amendment to FY 2020 Tentative Budget**

<u><b>MSTD-Building - Fund 1400</b></u>	<u><b>Increase/ (Decrease)</b></u>
<b>Revenues:</b>	
Balance Brought Forward	\$ 236,380
<b>Total Revenues</b>	<u><u><b>\$ 236,380</b></u></u>
<b>Appropriations:</b>	
Machinery & Equipment	\$ 236,380
Operating Reserves	(47,155,712)
Transfer to Building Improvement Fund 3904	47,155,712
<b>Total Appropriations</b>	<u><u><b>\$ 236,380</b></u></u>
<p>This amendment is necessary to establish the budget for the new Building Capital Improvement Fund and to adjust funding for vehicles ordered in FY 2019 that will not be delivered until FY 2020 per Fleet Management.</p>	

**Board of County Commissioners  
Palm Beach County, Florida  
Amendment to FY 2020 Tentative Budget**

<b><u>Economic Development - Fund 1539</u></b>	<b><u>Increase/ (Decrease)</u></b>
<b>Revenues:</b>	
Tr Fr General Fund 0001	\$ 129,200
<b>Total Revenues</b>	<b><u>\$ 129,200</u></b>
<b>Appropriations:</b>	
Contributions-Non-Govts Agencies	\$ 129,200
<b>Total Appropriations</b>	<b><u>\$ 129,200</u></b>

This amendment is necessary to carry forward funding for economic development incentives approved by the Board of County Commissioners in FY 2019.

**Board of County Commissioners  
Palm Beach County, Florida  
Amendment to FY 2020 Tentative Budget**

<b><u>Park Improvement Fund - Fund 3600</u></b>	<b><u>Increase/ (Decrease)</u></b>
<b>Revenues:</b>	
Tr Fr HES Fd 1101	\$ 301,139
<b>Total Revenues</b>	<b><u>\$ 301,139</u></b>
<b>Appropriations:</b>	
Park Improvements	\$ 301,139
<b>Total Appropriations</b>	<b><u>\$ 301,139</u></b>

This amendment is necessary to establish the carryover budget for park improvement projects funded by Community Development Block Grants (CDBG) that were added and extended on agenda item 3H-10 in June 2019.

**Board of County Commissioners  
Palm Beach County, Florida  
Amendment to FY 2020 Tentative Budget**

<b><u>Capital Outlay - Fund 3900</u></b>	<b><u>Increase/ (Decrease)</u></b>
<b>Revenues:</b>	
Tr Fr General Fund Fd 0001	\$ 1,000,000
<b>Total Revenues</b>	<b><u>\$ 1,000,000</u></b>
<b>Appropriations:</b>	
Contributions Othr Govtl Agency - Engineering	\$ 1,000,000
<b>Total Appropriations</b>	<b><u>\$ 1,000,000</u></b>
<p>This amendment is a contribution to the Florida Fish and Wildlife Conservation Commission (FWC) at the direction of the Board of County Commissioners to build a connection between Seminole Pratt Whitney Road and Palm Beach County Shooting Sports Park.</p>	

**Board of County Commissioners  
Palm Beach County, Florida  
Amendment to FY 2020 Tentative Budget**

<u><b>Building Capital Projects- Fund 3904</b></u>	<u><b>Increase/ (Decrease)</b></u>
<b>Revenues:</b>	
Tr fr MSTD-Building Fd 1400	\$ 47,155,712
<b>Total Revenues</b>	<u><u><b>\$ 47,155,712</b></u></u>
<b>Appropriations:</b>	
Data Processing Software & Accessories	\$ 924,600
Data Processing Equipment	6,849,112
Repair/Maint-Buildings	525,000
Building Construction - CIP	38,857,000
<b>Total Appropriations</b>	<u><u><b>\$ 47,155,712</b></u></u>
<p>This amendment is necessary to establish/ transfer budget for the new Building Capital Improvement Fund.</p>	

**Board of County Commissioners  
Palm Beach County, Florida  
Transfer in FY 2020 Tentative Budget**

<u><b>Airport Operations - Fund 4100</b></u>	<u><b>Increase/ (Decrease)</b></u>
<b>Revenues:</b>	
<b>Total Revenues</b>	<u><u>\$ -</u></u>
<b>Appropriations:</b>	
Repair/Maintenance-Equipment	\$ 680,456
Contingency Reserves	(680,456)
<b>Total Appropriations</b>	<u><u>\$ -</u></u>
<p>This transfer is necessary to reestablish the carryover budget for the Palm Beach International Airport Baggage Handling System Operation and Maintenance Contract with ERM (BT 2017-0153).</p>	



**Board of County Commissioners  
Palm Beach County, Florida  
Transfer in FY 2020 Tentative Budget**

<u><b>Airport Improvement &amp; Development - Fund 4111</b></u>	<u><b>Increase/ (Decrease)</b></u>
<b>Revenues:</b>	
<b>Total Revenues</b>	<u><u>\$ -</u></u>
<b>Appropriations:</b>	
Res-Improvement Program	\$ 5,790,926
lotb Non Infrastructure	(5,790,926)
<b>Total Appropriations</b>	<u><u>\$ -</u></u>
<p>This transfer is necessary to adjust the carryover budget for the Palm Beach International Airport Baggage Handling System Operation and Maintenance Contract with ERM (BT 2017-0153).</p>	

**Board of County Commissioners  
Palm Beach County, Florida  
Amendment to FY 2020 Tentative Budget**

<u><b>Fleet Management - Fund 5000</b></u>	<u><b>Increase/ (Decrease)</b></u>
<b>Revenues:</b>	
Balance Brought Forward	\$ 7,850,998
<b>Total Revenues</b>	<u><u><b>\$ 7,850,998</b></u></u>
<b>Appropriations:</b>	
Repair & Maintenance Equipment	\$ 31,500
Data Processing Equipment	124,000
Machinery & Equipment - Fleet Replacement	7,695,498
<b>Total Appropriations</b>	<u><u><b>\$ 7,850,998</b></u></u>

This amendment is necessary to carryover funding for the costs of land development activities at the Cherry Road fuel site; for the purchase of handheld computer equipment for shop staff; and for vehicles ordered in FY 2019 but, not expected to be received until FY 2020.

# BUDGET COMPARISON BY FUND - FY 2019 AND 2020

## Board of County Commissioners

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

2019 Tentative Non-Exempt Valuation Countywide \$198,970,376,584

Fund	Fund Name	2019 Adopted				2020 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
0001	General Fund	4.7815	897,961,450	506,903,878	1,404,865,328	4.7815	951,376,856	530,726,465	1,482,103,321	1,494,902,035
	Operating Ad Valorem Tax Funds - Countywide	4.7815	897,961,450	506,903,878	1,404,865,328	4.7815	951,376,856	530,726,465	1,482,103,321	1,494,902,035
2513	16.0M GO 05A DS, Ref 25M Rec Fac 99A	0.0110	2,067,708	(60,058)	2,007,650	-	0	0	0	0
2518	115.8M GO Tax 06 DS, Ref 75M Land Acq 99B & 01A	0.0665	12,500,235	(416,792)	12,083,443	0.0396	7,887,836	(199,111)	7,688,725	7,688,725
2525	28.7M GO 10 DS, Ref Part 25M Parks GO 03 & 05	0.0202	3,797,064	(115,314)	3,681,750	0.0190	3,784,568	(100,068)	3,684,500	3,684,500
2532	28.0M GO 14 DS, Ref Part 50M Waterfront GO 06	0.0188	3,533,901	(81,001)	3,452,900	0.0179	3,565,461	(111,311)	3,454,150	3,454,150
	Voted Debt Service Ad Valorem Tax - Countywide	0.1165	21,898,908	(673,165)	21,225,743	0.0765	15,237,865	(410,490)	14,827,375	14,827,375
	Total Ad Valorem Tax Funds - Countywide	4.8980	919,860,358	506,230,713	1,426,091,071	4.8580	966,614,721	530,315,975	1,496,930,696	1,509,729,410
1001	HUD- Housing and Urban Development		0	192,198	192,198		0	205,507	205,507	205,507
1003	Community Action Program		0	1,432,629	1,432,629		0	1,538,238	1,538,238	1,538,238
1004	Farmworker Career Development Program (FCDP)		0	273,978	273,978		0	249,954	249,954	249,954
1006	DOSS - Administration		0	9,614,451	9,614,451		0	9,923,490	9,923,490	9,923,490
1009	Low Income Home Energy Assistance Program Fund		0	2,981,623	2,981,623		0	2,945,267	2,945,267	2,945,267
1010	Ryan White Care Program		0	7,398,042	7,398,042		0	7,360,661	7,360,661	7,360,661
1100	Affordable Housing Trust Fund (SHIP)		0	12,679,893	12,679,893		0	6,456,694	6,456,694	6,456,694
1101	Housing and Economic Sustainability		0	15,586,134	15,586,134		0	14,207,942	14,207,942	14,207,942
1103	Home Investmnt Partnership Act		0	6,014,360	6,014,360		0	6,470,874	6,470,874	6,470,874
1104	Section 108 Loan Fund		0	182,757	182,757		0	422,125	422,125	422,125
1109	Neighborhood Stabilization Program		0	5,515,380	5,515,380		0	6,613,558	6,613,558	6,613,558
1112	Neighborhood Stabilization Program 2		0	4,724,553	4,724,553		0	5,370,151	5,370,151	5,370,151
1113	Neighborhood Stabilization Program 3		0	1,024,979	1,024,979		0	1,103,046	1,103,046	1,103,046
1114	Workforce Housing Trust Fund		0	2,921,040	2,921,040		0	3,758,359	3,758,359	3,758,359
1151	Law Enforcement Trust Fund		0	1,344,056	1,344,056		0	1,438,526	1,438,526	1,438,526
1152	Sheriff's Grants		0	8,002,075	8,002,075		0	9,042,900	9,042,900	9,042,900
1200	Beautification Maintenance		0	1,652,031	1,652,031		0	1,817,322	1,817,322	1,817,322
1201	County Transport Trust		0	49,461,201	49,461,201		0	49,557,392	49,557,392	50,977,458
1203	Red Light Camera Fund		0	22,448	22,448		0	24,848	24,848	24,848
1220	Natural Areas Stwrdshp Endwmt		0	4,948,962	4,948,962		0	5,286,308	5,286,308	5,286,308
1222	Ag Reserve Land Management		0	1,714,069	1,714,069		0	1,806,170	1,806,170	1,806,170
1223	Environmental Enhance-Freshwtr		0	393,152	393,152		0	349,112	349,112	349,112
1224	Environmental Enhance-Saltwtr		0	803,172	803,172		0	928,238	928,238	928,238
1225	Environmental Enhance-Nonspec		0	4,224,707	4,224,707		0	4,200,278	4,200,278	4,200,278
1226	Natural Areas Fund		0	9,517,326	9,517,326		0	8,268,682	8,268,682	8,268,682

# BUDGET COMPARISON BY FUND - FY 2019 AND 2020

## Board of County Commissioners

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

2019 Tentative Non-Exempt Valuation Countywide \$198,970,376,584

Fund	Fund Name	2019 Adopted				2020 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1227	Pollution Recovery Trust Fund		0	1,437,648	1,437,648		0	1,324,505	1,324,505	
1228	State Mosquito		0	52,567	52,567		0	41,646	41,646	
1229	FDEP Lake Worth Lagoon Ecosyst		0	1,896,251	1,896,251		0	1,835,625	1,835,625	
1230	Petroleum Storage Tank Program		0	674,835	674,835		0	635,575	635,575	
1231	Petrol Store Tank Compliance		0	770,765	770,765		0	755,471	755,471	
1232	Manatee Protection		0	4,602,894	4,602,894		0	5,164,906	5,164,906	
1261	Bond Waiver Program R89-1178		0	711,055	711,055		0	739,883	739,883	
1263	School Impact Fees Zone 1		0	1,177,581	1,177,581		0	1,098,346	1,098,346	
1264	School Impact Fees Zone 2		0	2,786,129	2,786,129		0	2,271,829	2,271,829	
1265	School Impact Fees Zone 3		0	1,366,771	1,366,771		0	1,194,782	1,194,782	
1266	School Impact Fees Zone 4		0	527,230	527,230		0	1,181,332	1,181,332	
1321	Law Library		0	575,774	575,774		0	515,768	515,768	
1323	Criminal Justice Trust Fund		0	647,793	647,793		0	681,052	681,052	
1324	Local Requirements & Innovatioons Fund ( F.S.29.004& 0082a2)		0	292,936	292,936		0	277,874	277,874	
1325	Legal Aid Programs Fund (F.S.29.008)		0	257,000	257,000		0	257,000	257,000	
1326	JAC Juvenile Programs Fund		0	257,000	257,000		0	257,000	257,000	
1327	Court Information Technology Fund (F.S. 28.2412e1)		0	4,653,549	4,653,549		0	4,843,356	4,843,356	
1340	Palm Tran Operations		0	99,478,912	99,478,912		0	104,522,118	104,522,118	
1341	Palm Tran Grants		0	49,878,045	49,878,045		0	53,998,344	53,998,344	
1343	Palm Tran Vehicle Replacement		0	0	0		0	0	0	50,398,344
1360	Metro Planning Organization		0	4,338,496	4,338,496		0	5,642,225	5,642,225	3,600,000
1384	Golf Course Operations		0	12,916,402	12,916,402		0	13,000,082	13,000,082	0
1401	OCR Special Projects and Initiatives		0	2,057,443	2,057,443		0	1,835,418	1,835,418	
1402	Nuisance Abatement		0	5,864,593	5,864,593		0	6,598,059	6,598,059	
1420	ACC Mobile Spay/Neuter Prgm		0	674,315	674,315		0	704,707	704,707	
1423	Victims Of Crime Emergency Support Fund		0	609,858	609,858		0	681,901	681,901	
1425	EMS Award-Grant Program		0	201,688	201,688		0	160,789	160,789	
1426	Public Safety Grants		0	2,452,952	2,452,952		0	1,735,196	1,735,196	
1427	Emergency Management		0	227,599	227,599		0	166,679	166,679	
1428	Em Preparedness & Assistance		0	375,850	375,850		0	384,720	384,720	
1429	Regulation Of Towing Business		0	524,937	524,937		0	620,785	620,785	
1430	Vehicle For Hire Ordinance		0	1,069,239	1,069,239		0	972,144	972,144	
1432	Moving Ordinance		0	127,189	127,189		0	158,736	158,736	
1434	Emergency Communications Number "E-911" FS365.172		0	9,108,678	9,108,678		0	10,426,029	10,426,029	
1436	Justice Service Grant Fund		0	2,040,145	2,040,145		0	1,834,929	1,834,929	
1438	Urban Areas Security Initiative Grant		0	140,011	140,011		0	147,226	147,226	
1439	Radiological Emergency Preparedness-FPL		0	124,704	124,704		0	186,289	186,289	
1440	Highridge Activity Fund		0	63,770	63,770		0	60,017	60,017	

# BUDGET COMPARISON BY FUND - FY 2019 AND 2020

## Board of County Commissioners

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

2019 Tentative Non-Exempt Valuation Countywide \$198,970,376,584

Fund	Fund Name	2019 Adopted			2020 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
1450	TDC-Convention Center Oper		0	8,096,469	8,096,469	0	8,437,944	8,437,944	
1451	TDC-Film Commission		0	2,460,028	2,460,028	0	2,340,587	2,340,587	
1452	TDC-Special Projects		0	2,727,803	2,727,803	0	3,357,786	3,357,786	
1453	TDC-4th Cent Local Option Tax		0	10,511,906	10,511,906	0	14,809,843	14,809,843	
1454	TDC-Tourism		0	20,552,358	20,552,358	0	22,614,821	22,614,821	
1455	TDC-Cultural Arts		0	8,554,961	8,554,961	0	9,169,131	9,169,131	
1456	TDC-Beaches		0	6,732,809	6,732,809	0	7,257,087	7,257,087	
1457	TDC-Sports Commission		0	4,785,246	4,785,246	0	5,051,947	5,051,947	
1458	TDC-1st Cent Tourist Local Option Tax		0	17,889,172	17,889,172	0	22,627,125	22,627,125	
1470	Drug Abuse Trust Fund		0	71,782	71,782	0	102,438	102,438	
1480	Driver Ed Trust FS318.121		0	1,859,077	1,859,077	0	1,919,060	1,919,060	
1482	Cooperative Extension Rev fund		0	369,214	369,214	0	445,946	445,946	
1483	PBC Office of Inspector General (IG)		0	3,338,063	3,338,063	0	3,478,744	3,478,744	
1500	Crime Prevention Fund		0	546,479	546,479	0	840,808	840,808	
1501	Domestic Violence Fund		0	466,601	466,601	0	551,265	551,265	
1507	Criminal Justice Grant Fund		0	480,758	480,758	0	529,602	529,602	
1512	MacArthur Foundation's Safety and Justice Challenge \$2M		0	1,712,699	1,712,699	0	1,092,582	1,092,582	
1521	Public Affairs Replacement Frequency		0	263,636	263,636	0	120,144	120,144	
1539	Economic Development		0	7,508,304	7,508,304	0	6,543,740	6,543,740	6,672,940
1540	HUD Loan Repayment Account		0	15,071,448	15,071,448	0	13,087,004	13,087,004	
1541	Energy Efficiency & Consvr Blk Grnt		0	109,796	109,796	0	114,187	114,187	
1543	USDA Intermediary Relending Loan Program		0	1,143,936	1,143,936	0	984,562	984,562	
1544	USEPA Revolving Loan Fund Program		0	963,711	963,711	0	913,329	913,329	
2061	11.6M Note Payable 08 DS, ESL Jupiter		0	766,783	766,783	0	748,593	748,593	
2067	94.2M NAV 08-2 DS, Max Planck & SS Refunding		0	4,476,263	4,476,263	0	0	0	
2068	94.2M NAV 08-2 DSR, Max Planck & SS Refunding		0	4,541,319	4,541,319	0	0	0	
2069	30.6M NAV 11 DS, Ocean Ave Bridge & Max Planck2		0	2,096,684	2,096,684	0	0	0	
2071	10.0M NAV 13 DS, ISS VOIP		0	1,491,948	1,491,948	0	1,491,828	1,491,828	
2072	13.1M NAV 13 DS, Max Planck3		0	1,065,925	1,065,925	0	1,065,924	1,065,924	
2073	10.7M NAV 13 DS, Sheriff Equipment		0	2,199,234	2,199,234	0	0	0	
2074	27.8M NAV Tax 13 DS, Convention Center Hotel		0	1,790,763	1,790,763	0	1,787,588	1,787,588	
2075	17.9M NAV 14 DS, Palm Tran Connection Equipment		0	3,696,875	3,696,875	0	0	0	
2076	68.M NAV 15 DS, Pub Imp Rev Bd, Conv Ctr Gar & Airport Ctr		0	4,414,681	4,414,681	0	4,414,481	4,414,481	
2077	18.8M NAV Public Imp Tax Rev Bond 15B DS, MAX Planck		0	2,152,557	2,152,557	0	2,149,031	2,149,031	
2078	65.360M NAV Pub Imp Tax Rev Bond 15C DS, Prof Sports Fac Pr		0	5,016,134	5,016,134	0	5,008,430	5,008,430	
2079	56.645M NAV Pub Imp Rev Bond 15D DS, Prof Sports Fac Proj		0	2,833,750	2,833,750	0	2,833,750	2,833,750	
2519	115.8M GO Tax Coupon 06 DS, Ref 75M Land Acq 99B & 01A		0	396,845	396,845	0	396,845	396,845	
2523	11.5M NAV Tax 10 DS, Ref 11M Conv Hotel BAN 07		0	1,103,514	1,103,514	0	1,102,350	1,102,350	

# BUDGET COMPARISON BY FUND - FY 2019 AND 2020

## Board of County Commissioners

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2019 Tentative Non-Exempt Valuation Countywide \$198,970,376,584

Fund	Fund Name	2019 Adopted				2020 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
2526	62.7M NAV 11 DS, Ref Part 81M Conv Cntr 04		0	5,700,642	5,700,642		0	5,704,142	5,704,142	
2527	62.7M NAV 11 DSR, Ref Part 81M Conv Cntr 04		0	5,770,642	5,770,642		0	5,701,500	5,701,500	
2528	16.1M NAV 12 DS, Ref 16M 4 Pts BAN 09		0	1,304,806	1,304,806		0	1,291,227	1,291,227	
2529	147.0M NAV 12 DS, Ref 94M 04/38M 04A/133M 05A		0	19,477,300	19,477,300		0	19,472,550	19,472,550	
2533	72.4M NAV 14A DS, Ref 14M 06/2M 07A/5M 07B/98M 07C		0	8,946,275	8,946,275		0	8,951,025	8,951,025	
2534	63.64M Public Improvement Revenue Refunding Bonds, Srs. 2015		0	3,685,675	3,685,675		0	7,905,925	7,905,925	
2535	121.035M NAV 16 DS, Ref 141.45M 08 Jail Expand/Pub Bldg		0	9,713,250	9,713,250		0	9,715,250	9,715,250	
2536	22.5M NAV 18 DS, Ref NAV 11 Ocean Ave Bridge & Max Plank2		0	0	0		0	2,144,588	2,144,588	
3019	25.0M GO 03, Recreational & Cultural Facilities		0	278,730	278,730		0	253,802	253,802	
3020	25.0M GO 05, Recreational & Cultural Facilities		0	168,134	168,134		0	113,248	113,248	
3038	50.0M GO 06, Waterfront Access		0	243,445	243,445		0	364,487	364,487	
3043	6.1M Sunshine#8 06, Park & Marina Improv		0	5,339	5,339		0	0	0	
3053	176.5M NAV 08 CTF, Jail Expand/Pub Bldg		0	903,585	903,585		0	196,953	196,953	
3071	10.0M NAV 13 CP, ISS VOIP		0	136,902	136,902		0	0	0	
3074	27.8M NAV Tax 13 CP, Convention Center Hotel		0	259,288	259,288		0	267,725	267,725	
3075	17.9M NAV 14 CP, Palm Tran Connection Equipment		0	132,459	132,459		0	0	0	
3076	68M Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct		0	4,908,504	4,908,504		0	4,361,134	4,361,134	
3078	65.360M NAV Pub Imp Tax Rev Bond 15C CP, Prof Sports Fac Pr		0	2,212,745	2,212,745		0	2,260,456	2,260,456	
3079	56.645M NAV Pub Imp Rev Bonds, 15D CP, Prof Sports Fac Proj		0	3,546,895	3,546,895		0	2,128,685	2,128,685	
3500	Transportation Improvmt Fund		0	201,658,172	201,658,172		0	202,361,433	202,361,433	
3501	Road Impact Fee Zone 1		0	57,235,509	57,235,509		0	50,367,859	50,367,859	
3502	Road Impact Fee Zone 2		0	59,028,138	59,028,138		0	58,298,138	58,298,138	
3503	Road Impact Fee Zone 3		0	30,142,247	30,142,247		0	32,760,112	32,760,112	
3504	Road Impact Fee Zone 4		0	28,343,810	28,343,810		0	33,924,060	33,924,060	
3505	Road Impact Fee Zone 5		0	64,921,381	64,921,381		0	66,228,288	66,228,288	
3516	Abacoa Trust Sub Account		0	5,672,837	5,672,837		0	5,700,762	5,700,762	
3519	Northlake Blvd Agr W/Npbcid		0	306,862	306,862		0	317,789	317,789	
3523	Proportionate Share Trust Fund-Briger		0	22,526,322	22,526,322		0	22,733,481	22,733,481	
3531	Impact Fee Assistance Program - Roads Zone 1		0	718,964	718,964		0	1,000,274	1,000,274	
3532	Impact Fee Assistance Program - Roads Zone 2		0	862,111	862,111		0	1,330,892	1,330,892	
3533	Impact Fee Assistance Program - Roads Zone 3		0	341,518	341,518		0	435,217	435,217	
3534	Impact Fee Assistance Program - Roads Zone 4		0	421,806	421,806		0	652,570	652,570	
3535	Impact Fee Assistance Program - Roads Zone 5		0	768,862	768,862		0	1,282,511	1,282,511	
3542	Proportionate Share Fund - Zone 2		0	531,590	531,590		0	550,183	550,183	
3543	Proportionate Share Fund - Zone 3		0	1,943,013	1,943,013		0	5,822,865	5,822,865	
3544	Proportionate Share Fund - Zone 4		0	0	0		0	1,519,515	1,519,515	
3545	Proportionate Share Fund - Zone 5		0	2,191,726	2,191,726		0	8,930,893	8,930,893	
3600	Park Improvment Fund		0	12,941,906	12,941,906		0	13,862,708	13,862,708	14,163,847

# BUDGET COMPARISON BY FUND - FY 2019 AND 2020

## Board of County Commissioners

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

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Fund	Fund Name	2019 Adopted				2020 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
3601	Park Impact Fees Z-1		0	2,258,604	2,258,604		0	2,664,697	2,664,697	
3602	Park Impact Fees Z-2		0	4,878,339	4,878,339		0	6,510,244	6,510,244	
3603	Park Impact Fees Z-3		0	9,118,819	9,118,819		0	9,233,107	9,233,107	
3605	Golf Course Capital		0	0	0		0	5,229,347	5,229,347	
3621	Impact Fee Assistance Program - Parks Zone 1		0	47,759	47,759		0	65,897	65,897	
3622	Impact Fee Assistance Program - Parks Zone 2		0	50,824	50,824		0	59,335	59,335	
3623	Impact Fee Assistance Program - Parks Zone 3		0	110,898	110,898		0	152,159	152,159	
3650	Unit 11 Acquisition/Enhancemnt		0	1,167,795	1,167,795		0	912,348	912,348	
3651	South Lox Sl Wetland Restoratr		0	271,969	271,969		0	293,698	293,698	
3652	Beach Improvement		0	27,322,786	27,322,786		0	33,671,302	33,671,302	
3653	South Lake Worth Inlet		0	650,073	650,073		0	564,757	564,757	
3654	Environmental Resources Capital Projects		0	3,667,668	3,667,668		0	2,381,967	2,381,967	
3800	Pud Civic Site Cash Out		0	2,377,043	2,377,043		0	2,462,846	2,462,846	
3801	RR&I for 800 Mhz Sys		0	26,044,098	26,044,098		0	27,308,278	27,308,278	
3803	Law Enfc/Impct Fees Z2 Rd Patl		0	3,708,832	3,708,832		0	4,259,661	4,259,661	
3804	Public Building Impr Fund		0	60,531,221	60,531,221		0	75,427,047	75,427,047	
3805	Public Building Impact Fees		0	11,971,982	11,971,982		0	13,299,164	13,299,164	
3807	TDC- Bldg Renewal & Replacement		0	20,227,850	20,227,850		0	19,141,496	19,141,496	
3815	Impact Fee Assistance Program - Public Building		0	127,575	127,575		0	218,212	218,212	
3900	Capital Outlay		0	30,772,375	30,772,375		0	29,765,569	29,765,569	30,765,569
3901	Information Technology Capital Improvements		0	11,470,854	11,470,854		0	11,883,413	11,883,413	
3904	Building Capital Projects		0	0	0		0	0	0	47,155,712
3905	E911 Carry Forward Capital		0	7,581,767	7,581,767		0	7,348,496	7,348,496	
3950	Local Government One-Cent Infrastructure Surtax		0	181,968,863	181,968,863		0	269,068,640	269,068,640	
4000	Wud Revenue		0	213,371,000	213,371,000		0	219,862,000	219,862,000	
4001	WUD Operation & Maintenance		0	190,438,755	190,438,755		0	207,516,793	207,516,793	
4010	Renewal & Replacement		0	1,000,000	1,000,000		0	1,000,000	1,000,000	
4011	Capital Improvements		0	243,521,559	243,521,559		0	254,850,978	254,850,978	
4012	Connection Charge Account		0	9,934,000	9,934,000		0	9,934,000	9,934,000	
4013	Special Assessment Prgrm Wud		0	1,519,000	1,519,000		0	1,543,000	1,543,000	
4015	WUD FPL Reclaimed Water Renewal & Replacement		0	4,480,233	4,480,233		0	5,013,648	5,013,648	
4034	Debt Service Reserve Wud All		0	4,437,863	4,437,863		0	4,437,863	4,437,863	
4042	Debt Service WUD 2009		0	3,966,900	3,966,900		0	3,961,900	3,961,900	
4043	WUD FPL Debt Service Coverage Fund		0	1,232,990	1,232,990		0	1,648,729	1,648,729	
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	594,000	594,000	
4047	Debt Service WUD 2013 Ref		0	6,220,800	6,220,800		0	6,221,800	6,221,800	
4048	WUD 26.9M Water & Sewer Refunding Series 2015		0	817,800	817,800		0	817,800	817,800	

**BUDGET COMPARISON BY FUND - FY 2019 AND 2020**  
**Board of County Commissioners**

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Fund	Fund Name	2019 Adopted				2020 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
4100	Airport Operations		0	90,843,729	90,843,729		0	103,105,827	103,105,827	
4110	Airport Capital Projects		0	6,557,567	6,557,567		0	7,795,021	7,795,021	
4111	Airports Imp & Dev Fund		0	156,107,505	156,107,505		0	161,462,709	161,462,709	
4112	Airprt Passenger Facility Chgs		0	73,676,317	73,676,317		0	78,775,231	78,775,231	
4113	Noise Abatement & Mitigation		0	2,895,628	2,895,628		0	494,497	494,497	
4114	Airports Restricted Assets Fd		0	1,469,717	1,469,717		0	1,482,511	1,482,511	
4138	Debt Serv 16M PBIA Tax Rev Ref 2006B		0	3,445,917	3,445,917		0	3,460,209	3,460,209	
4139	Debt Serv 57M PBIA Tax Rev Ref Bonds 2016		0	2,955,852	2,955,852		0	2,968,152	2,968,152	
5000	Fleet Management		0	61,255,041	61,255,041		0	53,016,644	53,016,644	60,867,642
5010	Property & Casualty Insurance		0	16,114,970	16,114,970		0	15,487,045	15,487,045	
5011	Risk Management Fund		0	21,417,693	21,417,693		0	20,106,497	20,106,497	
5012	Employee Health Ins		0	98,616,491	98,616,491		0	95,577,212	95,577,212	
	Gross-Total Countywide Funds	4.8980	919,860,359	3,210,565,774	4,130,426,133	4.8580	966,614,721	3,416,655,455	4,383,270,176	4,448,283,780
	Less: Interfund Transfers		0	(515,744,044)	(515,744,044)		0	(519,142,843)	(519,142,843)	(569,148,960)
	Less: Interdepartmental Charges		0	(20,452,878)	(20,452,878)		0	(18,843,454)	(18,843,454)	
	Less: Internal Service Charges		0	(137,705,625)	(137,705,625)		0	(140,882,558)	(140,882,558)	
	Net-Total Countywide Funds	4.8980	919,860,359	2,536,663,227	3,456,523,586	4.8580	966,614,721	2,737,786,600	3,704,401,321	3,719,408,808



**BUDGET COMPARISON BY FUND - FY 2019 AND 2020**  
**Board of County Commissioners**

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Fund	Fund Name	2019 Adopted				2020 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1180	County Library	0.5491	54,641,698	7,958,971	62,600,669	0.5491	57,921,453	10,514,225	68,435,678	
1300	Fire/Rescue MSTU	3.4581	262,212,204	149,583,093	411,795,297	3.4581	277,582,505	169,664,711	447,247,216	
1301	Fire/Rescue Jupiter MSTU	1.9026	20,694,681	(489,751)	20,204,930	1.9097	21,768,240	(762,160)	21,006,080	
1303	Aviation Battalion		0	6,664,037	6,664,037		0	7,156,901	7,156,901	
1304	F/R Long-Term Disability Plan		0	11,426,461	11,426,461		0	10,794,122	10,794,122	
1305	MSBU-Hydrant Rental Boca Raton		0	421,197	421,197		0	405,182	405,182	
1306	MSBU-Hydrant Rental-Riviera Bch		0	55,149	55,149		0	50,642	50,642	
1400	MSTD - Building		0	62,736,885	62,736,885		0	76,132,458	76,132,458	76,368,838
2524	19.5M GO 10 DS, Ref Part 30M Library GO 03	0.0244	2,428,078	(71,978)	2,356,100	0.0221	2,331,204	(76,604)	2,254,600	
2531	11.8M GO 14 DS, Ref Part 22M Library GO 06	0.0166	1,651,889	(39,489)	1,612,400	0.0158	1,666,653	(53,753)	1,612,900	
3511	Unicorp Impr Fund		0	11,957,730	11,957,730		0	12,795,226	12,795,226	
3700	Fire Rescue Improvement		0	22,032,441	22,032,441		0	36,584,346	36,584,346	
3704	Fire Rescue Impact Fees		0	8,299,832	8,299,832		0	6,581,829	6,581,829	
3750	Library Improvement Fund		0	10,469,138	10,469,138		0	11,590,896	11,590,896	
3751	Library Expansion Prgm		0	25,095,249	25,095,249		0	32,208,364	32,208,364	
3752	Library Impact Fees		0	3,612,736	3,612,736		0	4,364,928	4,364,928	
			341,628,550	319,711,701	661,340,251		361,270,055	377,951,313	739,221,368	739,457,748
	Less: Interfund Transfers			(35,008,181)	(35,008,181)			(45,180,107)	(45,180,107)	
	Less: Interdepartmental Charges			(6,339,194)	(6,339,194)			(6,546,352)	(6,546,352)	
			341,628,550	278,364,326	619,992,876		361,270,055	326,224,854	687,494,909	687,731,289
	Net-Total Countywide Funds & Dependent Districts		1,261,488,909	2,815,027,553	4,076,516,462		1,327,884,776	3,064,011,454	4,391,896,230	4,407,140,097
	Gross-Total All Funds		1,261,488,909	3,530,277,475	4,791,766,384		1,327,884,776	3,794,606,768	5,122,491,544	5,187,741,528