




Interoffice Communication

TO: Dave Kerner, Mayor and
Members of the Board of County Commissioners

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

DATE: August 26, 2020

SUBJECT: **First Public Hearing – FY 2021 Budget**

Attached is the agenda package for the First Public Hearing on the FY 2021 Budget. Please bring it with you to the meeting on September 3rd 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 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
1st Public Hearing Script
September 3, 2020**

<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>	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...
<i>Verdenia</i>	<p>Page 3 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 being increased.</p> <p>Page 4</p> <ul style="list-style-type: none"> • Palm Beach County Countywide proposed millage rate of 4.7815 is 4.26% over the rolled-back rate – this requires a supermajority vote • Palm Beach County Library District proposed millage rate of 0.5491 is 4.25% over the rolled-back rate • Palm Beach County Fire Rescue MSTU proposed millage rate of 3.4581 is 4.73% over the rolled-back rate – this requires a supermajority vote • Palm Beach County Jupiter Fire MSTU proposed millage rate of 1.8911 is 2.26% over the rolled-back rate • Palm Beach County Aggregate proposed millage rate of 6.5836 is 3.03% over the rolled-back rate • Palm Beach County Countywide voted debt millage rate is 0.0309 • Palm Beach County Library voted debt millage rate is 0.0342 <p>(Read page 5)</p>
<i>Verdenia</i>	<p>Pages 8-9 contain a summary of proposed transfers and amendments to the FY 2021 tentative budget. The transfers and amendments do not result in increased property taxes.</p> <p>Budget Briefing/Commissioner Comments & Questions – Pages 6-7</p>

Mayor	The next order of business is to accept public comments on the Total Countywide Funds Budget, Dependent District Budgets, and Proposed Budget Amendments
	Public comments
Mayor	Return to the Board for discussion on Countywide Funds and proposed Countywide millage rate.
BCC	Motion to approve certain budget transfers and amendments for those Countywide Funds, as more specifically set forth on pages 10 - 38 of the September 3, 2020 public hearing budget document, such transfers and amendments totaling \$(2,914,797).
BCC	Motion to adopt Palm Beach County Countywide tentative millage of 4.7815, which is 4.26% over the rolled-back rate of 4.5863 and the Countywide voted debt millage rate of 0.0309.
BCC	Motion to adopt Palm Beach County Countywide tentative budgets of \$4,648,364,645.
Mayor	Return to the Board for discussion on the Library District
BCC	Motion to adopt Palm Beach County Library District tentative millage of 0.5491, which is 4.25% over the rolled-back rate of 0.5267 and the Palm Beach County Library District voted debt millage rate of 0.0342.
BCC	Motion to adopt Palm Beach County Library District tentative budgets of \$138,444,253.
Mayor	Return to the Board for discussion on the Municipal Service Taxing District (MSTD)
BCC	Motion to adopt Palm Beach County MSTD tentative budget of \$43,914,278.
Mayor	Return to the Board for discussion on the Fire-Rescue MSTU
BCC	Motion to adopt Palm Beach County Fire Rescue MSTU tentative millage of 3.4581, which is 4.73% over the rolled-back rate of 3.3020.
BCC	Motion to adopt Palm Beach County Fire Rescue MSTU tentative budgets of \$558,600,301.
Mayor	Return to the Board for discussion on the Jupiter Fire MSTU
BCC	Motion to adopt Palm Beach County Jupiter Fire MSTU tentative millage of 1.8911, which is 2.26% over the rolled-back rate of 1.8493.
BCC	Motion to adopt Palm Beach County Jupiter Fire MSTU tentative budget of \$22,275,401.
Mayor	Return to the Board for discussion on the MSTU- Unincorporated Improvement Fund
BCC	Motion to adopt Palm Beach County MSTU Unincorporated Improvement Fund budget of \$13,272,291.

Mayor	Adoption of the tentative aggregate millage rate
BCC	Motion to adopt Palm Beach County tentative aggregate millage of 6.5836, which is 3.03% over the rolled-back rate of 6.3902.
BCC	Motion to adjourn

Palm Beach County Board of County Commissioners

Public Hearing Agenda
Palm Beach County Robert Weisman Governmental Center
Jane M. Thompson Memorial Chambers
September 3, 2020 - 6:00 P.M.

	<u>Page Reference</u>
<u>I. Call to Order</u>	
A. Roll Call	
B. Prayer	
C. Pledge of Allegiance to the Flag	
<u>II. Adoption of Agenda</u>	
<u>III. Summary of FY 2021 Tentative Budget</u>	i-v
<u>IV. Public Hearings</u>	
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. Budget Briefing and Highlights	6-7
5. Summary of Amendments to the Tentative Budget	8-9
D. Public Comments, Board Discussion, Motions to Adopt Tentative Millages, Motions to Adopt Tentative Budgets	
1. Countywide Funds - Amendments	10-38
Fund Budgets	39-44
2. County Library District Funds	
Fund Budgets	45
3. Fire-Rescue Funds	
Fund Budgets	45
4. Municipal Service Taxing District Fund	
Fund Budgets	45
5. Municipal Service Taxing Unit-Unincorporated Improvement Fund	
Fund Budget	45
6. Publicly announce the percent, if any, by which the proposed millage rate exceeds the rolled-back rate.	
<u>V. Motion to Adjourn</u>	

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 2020 Adopted to FY 2021 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.

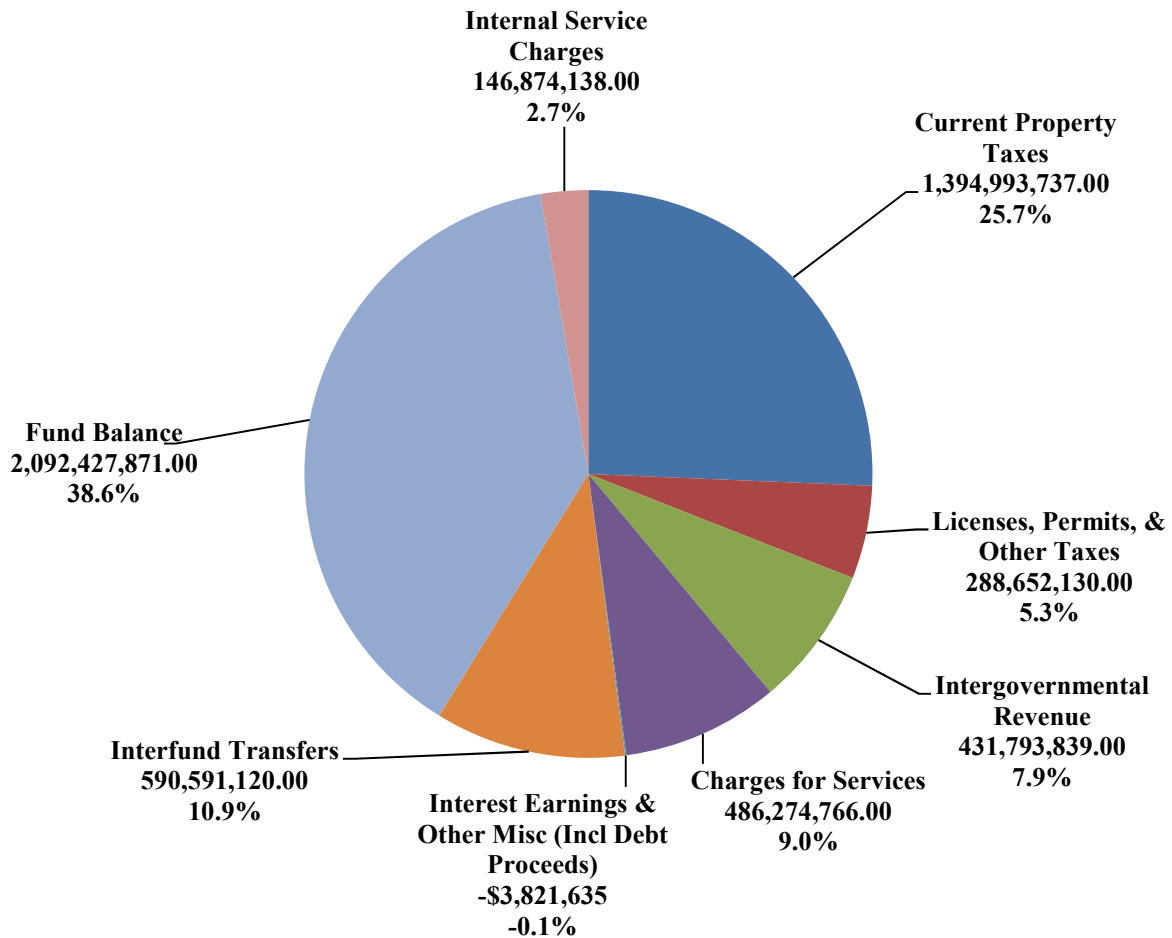
Net Budget

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.

	<u>FY 2020 Adopted Budget</u>	<u>FY 2021 Tentative Budget</u>
Total Budget	\$5,187,741,528	\$5,427,785,966
Less: Internal Service Charges	(\$140,882,558)	(\$146,874,138)
Interfund Transfers	(\$614,329,067)	(\$590,591,120)
Interdepartmental Charges	(\$25,389,806)	(\$26,594,857)
Net Budget	<u>\$4,407,140,097</u>	<u>\$4,663,725,851</u>
Budgeted Reserves	\$1,028,884,987	\$1,107,666,649
Budgeted Expenditures	\$3,378,255,110	\$3,556,059,202
Net Budget	<u>\$4,407,140,097</u>	<u>\$4,663,725,851</u>

Sources of Funds by Category

Total of all Funds \$5,427,785,966



County revenues come from many sources:

Current Property Taxes represent only 25.7% of the total. Of current revenues (excluding fund balance), Property Taxes represent 41.8% 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 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.

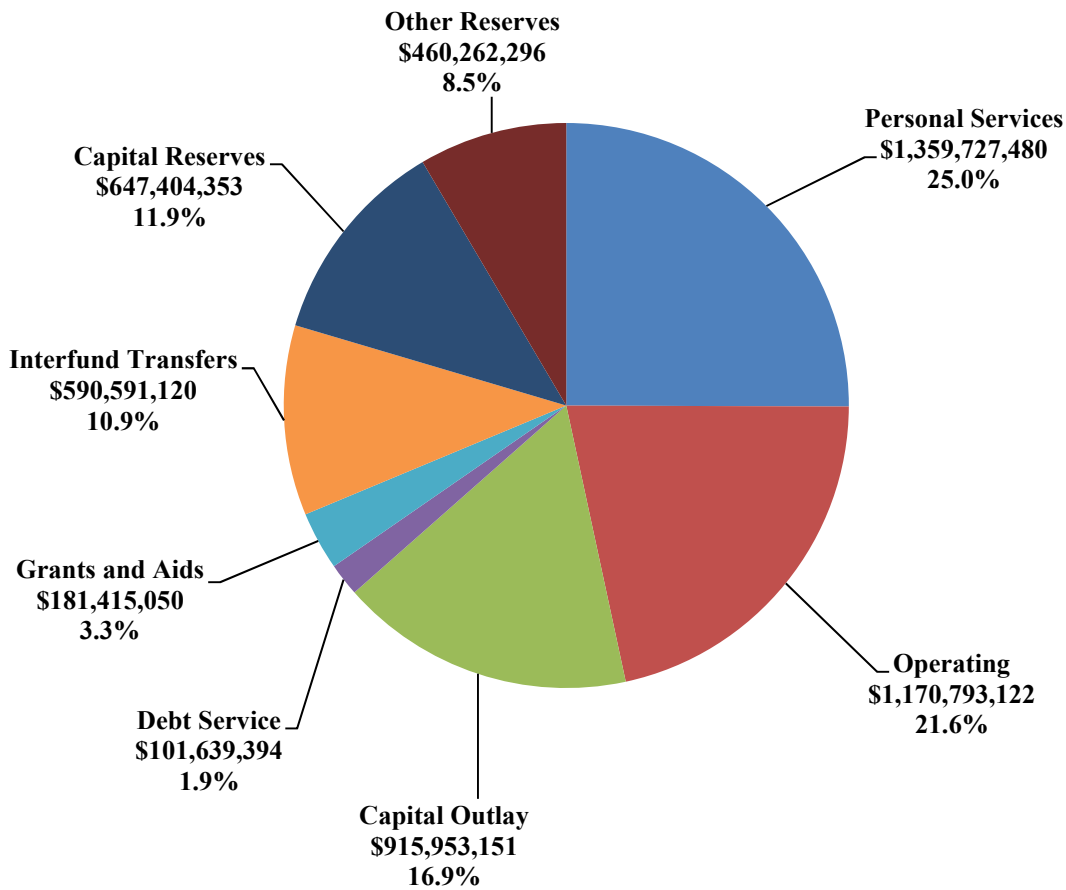
Interfund Transfers occur between funds. A transfer out of one fund is reflected as an expense, while the offsetting transfer into another fund appears as revenue.

Fund Balance represents carryover funds from the prior fiscal year and is 38.6% 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 \$5,427,785,966



The above chart 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 include debt for all funds, including principal, interest, and other debt service costs, but do not include reserves for debt (\$11,318,068) 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.

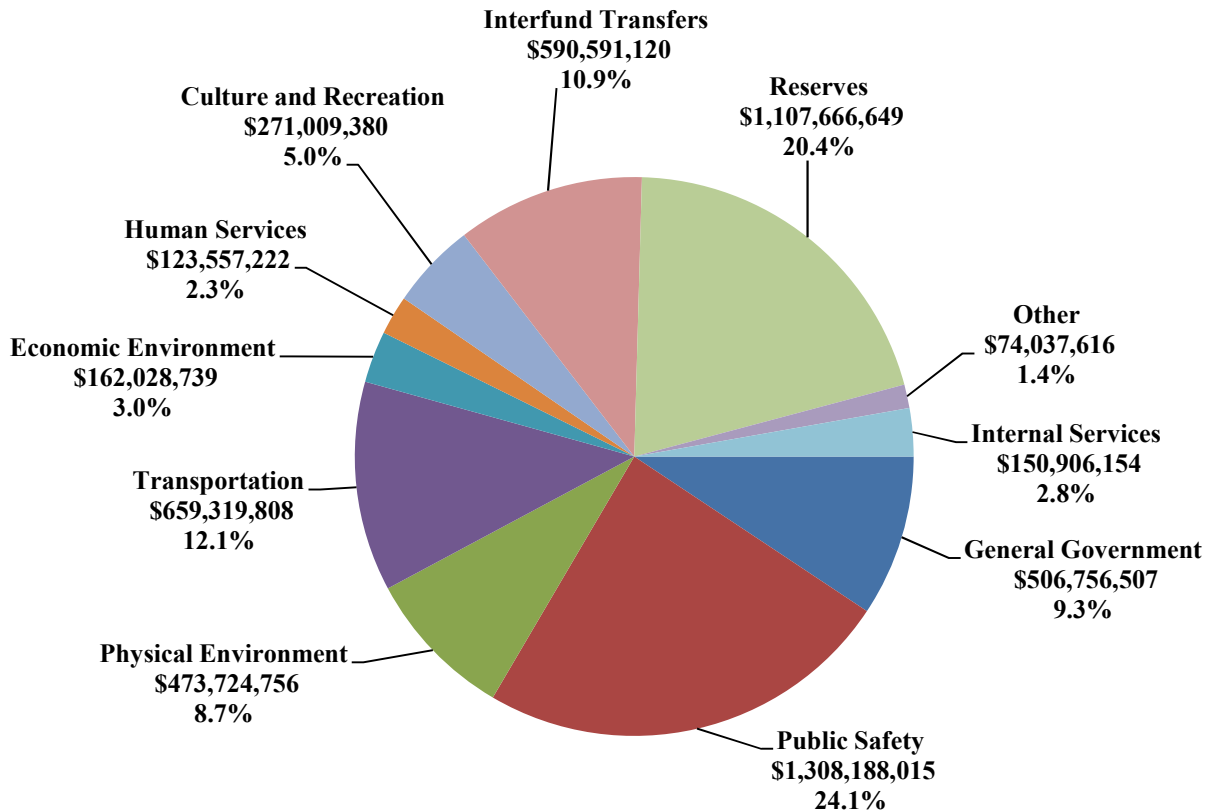
Interfund Transfers are amounts transferred from one fund to another to assist in financing the services of the recipient fund.

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 \$5,427,785,966



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 \$759,241,914 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.

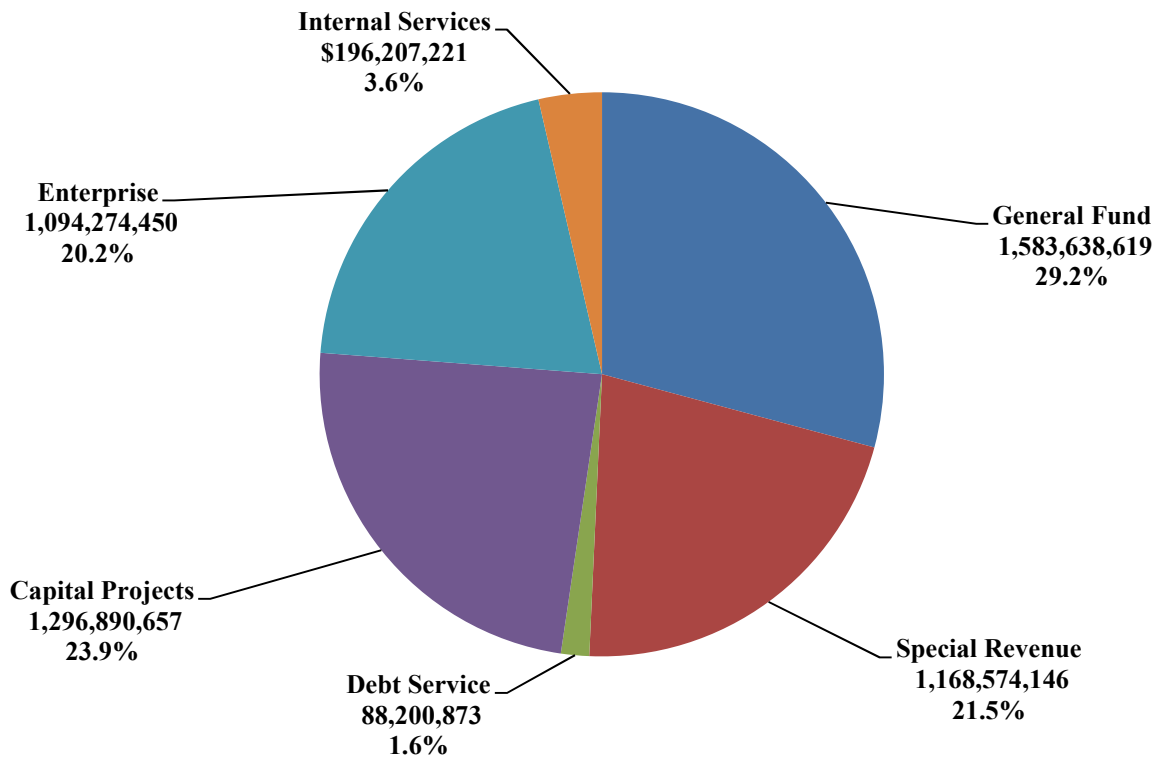
Interfund Transfers are funds which are transferred from one County fund to another.

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 \$5,427,785,966



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).



**Office of
Financial Management & Budget**

P.O. Box 1989
West Palm Beach, FL 33402-1989
(561) 355-2580
FAX: (561) 355-2109
www.pbcgov.com



**Palm Beach County
Board of County
Commissioners**

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

County Administrator

Verdenia C. Baker

*"An Equal Opportunity
Affirmative Action Employer"*

Official Electronic Letterhead

September 3, 2020

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, 5th Flr
West Palm Beach, Florida 33401
tel 561.355.2681
fax 561.355.3963
Email dmanioti@pbcgov.org

August 20, 2020

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

Re: 2020 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 20th to the United States Post Office for first class mail to every taxpayer listed on the 2020 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



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Verdenia C. Baker

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Official Electronic Letterhead

September 3, 2020

The Honorable Dave Kerner, 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 ⁽¹⁾

BOARD OF COUNTY COMMISSIONERS

	FY 2020 Millage Rates	FY 2021 Rolled-Back Rate	FY 2021 Proposed Taxes	Proposed Increase or Decrease
	Millage	Millage	Millage	% Increase Or % (Decrease) From Rolled-Back Rate
Countywide ⁽²⁾	4.7815	\$964,602,000	\$1,005,656,949	\$ 41,054,949
County Library District	0.5491	\$58,771,761	\$61,271,262	2,499,501
Fire-Rescue MSTU	3.4581	\$281,855,743	\$295,180,299	13,324,556
Jupiter Fire-Rescue MSTU	1.9097	\$22,064,262	\$22,562,984	498,722
Aggregate Millage Rate ⁽³⁾	6.5771	6.3902	6.5836	0.1934
Total Taxes		<u>\$1,344,002,726</u>	<u>\$1,384,671,494</u>	<u>\$ 40,668,768</u>

⁽¹⁾ 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.

⁽²⁾ Exclusive of voted debt millages for FY 2020 and FY 2021 as shown below:

	FY 2020	FY 2021
Countywide	0.0765	0.0309
County Library	<u>0.0379</u>	<u>0.0342</u>
Total	0.1144	0.0651

⁽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 2021**

Explanation of Increases		Increase/(Decrease) Over/Under Rolled Back Revenue
Countywide		
Sheriff - Net Tax Increase	\$ 31,835,310	
Increase in Other Constitutional Officers including Judicial	396,238	
Increase in BCC Operations (net of revenues)	28,020,082	
Increase in Non-Departmental Operations	10,129,998	
Increase in Reserves	25,293,940	
Decrease in Major/Other revenues	7,768,000	
Increase in Capital Projects	925,000	
Decrease in Debt Service	(1,557,144)	
Increase in Other Funding Sources	(2,873,879)	
Increase in Beginning Balance Brought Forward	(45,645,514)	
Additional Taxes from New Construction at rolled-back rate, CRA roll-back adjustment, & Tax Loss from revaluations by the Value Adjustment Board	<u>(13,237,082)</u>	\$ 41,054,949
County Library		
Increase in Library operations (net of revenues)	\$ 2,975,264	
Increase in Reserves	373,124	
Increase for transfer to Library Improvement/Expansion Fund	2,500,000	
Increase in Beginning Balance Brought Forward	(2,496,342)	
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>(852,545)</u>	2,499,501
Fire-Rescue MSTU		
Increase in Fire Rescue Operation (net of revenues)	\$ 12,570,277	
Increase for transfer to Capital Projects Fund	8,555,000	
Increase in Reserves	8,684,865	
Increase in Beginning Balance Brought Forward	(12,209,297)	
Additional Taxes from New Construction at rolled-back rate, CRA roll-back adjustment, & Tax Loss from revaluations by the Value Adjustment Board	<u>(4,276,289)</u>	13,324,556
Jupiter Fire MSTU		
Increase in Fire Rescue Operation (net of revenues)	\$ 794,672	
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>(295,950)</u>	498,722

FY 2021 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 \$5.4 billion, of which \$1.6 billion is the General Fund
- General Fund appropriated reserves are \$175.6 million, up \$19.9 million over FY 2020
- The budget includes:
 - ✓ 3% ATB pay adjustment and a net increase of 114 new BCC positions (26 Ad Valorem funded and 88 non-Ad Valorem funded)
 - ✓ FRS Rate Increases of \$3.1 million
 - ✓ Compensation Study increases of \$3 million
 - ✓ Ad Valorem New capital funding of \$39 million, primarily for R&R projects

**FY 2020 - FY 2024 Budget Projection
General Fund**

	FY 2020 Adopted Budget	FY 2021 Proposed Budget	FY 2022 Projected Budget	FY 2023 Projected Budget	FY 2024 Projected Budget
Property Values*	\$ 198,970,376,584	\$ 210,322,482,246	\$ 210,322,482,246	\$ 216,632,156,713	\$ 223,131,121,415
Revenues					
Ad Valorem Taxes at current rate of 4.7815	\$ 951,376,856	\$ 1,005,656,949	\$ 1,005,656,949	\$ 1,035,826,657	\$ 1,066,901,457
Major Revenue	230,851,000	225,867,000	225,867,000	229,998,100	236,318,683
Sheriff Revenue	84,167,104	87,281,984	87,281,984	87,281,984	87,281,984
BCC Dept. Revenue	43,923,839	44,990,646	44,990,646	44,990,646	44,990,646
Balance Brought Forward	231,822,269	264,067,862	267,067,862	270,067,862	273,067,862
Other Revenues	19,188,184	22,011,152	19,438,545	19,674,231	19,916,988
Statutory Reserve	<u>(66,427,217)</u>	<u>(69,161,756)</u>	<u>(69,161,756)</u>	<u>(71,102,563)</u>	<u>(73,204,872)</u>
Total Net Revenue at Simple Majority Vote	\$ 1,494,902,035	\$ 1,580,713,837	\$ 1,581,141,230	\$ 1,616,736,917	\$ 1,655,272,748
Appropriations					
Sheriff	\$ 715,404,204	\$ 731,627,286	\$ 764,636,051	\$ 799,133,204	\$ 835,185,827
Sheriff - Projected Operating Capital	0	8,553,686	8,853,065	9,162,922	9,483,625
Total Sheriff	<u>\$ 715,404,204</u>	<u>\$ 740,180,972</u>	<u>\$ 773,489,116</u>	<u>\$ 808,296,126</u>	<u>\$ 844,669,452</u>
BCC Departments	368,439,548	399,017,922	426,254,001	454,380,131	474,872,209
Other Constitutional Officers	67,277,855	67,092,815	69,441,064	71,871,501	74,387,003
Judicial	5,723,433	7,981,308	8,340,467	8,715,788	9,107,998
Non Departmental	86,852,729	95,965,687	100,284,143	104,796,929	109,512,791
Capital	38,050,000	38,975,000	40,339,125	41,750,994	43,212,279
Reserves - Undesignated	155,723,196	175,624,707	183,624,707	191,624,707	199,624,707
Debt Service (excludes voted)	57,431,070	55,875,426	54,875,426	54,875,426	50,875,426
Total Appropriations	\$ 1,494,902,035	\$ 1,580,713,837	\$ 1,656,648,049	\$ 1,736,311,603	\$ 1,806,261,865
Projected Shortfall at Simple Majority Vote	\$ -	\$ (9,990,318)			
Projected Shortfall at Current Millage 4.7815		\$ -	\$ (75,506,819)	\$ (119,574,686)	\$ (150,989,117)
Current Millage Millage	4.7815	4.7815	4.7815	4.7815	4.7815
MM Rate with Simple Majority Vote		4.7340	5.0345	5.1149	5.2128
MM Rate with Super Majority Vote		5.2074	5.5380	5.6264	5.7341

* Assumed increase of 0% for FY 2022 and 3% for FY 2023 - FY 2024

**Board of County Commissioners
Palm Beach County, Florida
Summary of Amendments and Transfers to FY 2021 Tentative Budget**

General – Fund 0001 – \$(2,924,782) – Page 10

This amendment is necessary for: (1) Youth Services budget realignment due to contract negotiations with non-government agencies; (2) Carry forward for Parks and Recreation for vehicles that will not be received in FY 2020, a repairs and renovation project at the Morikami Museum, and a project for the Orange Bowl Field at Glades Pioneer Park; (3) Carry forward for Planning, Zoning & Building for the Medical Use Study to be completed in FY 2021 and a charge off for staff time related to the Mortgage Foreclosure Ordinance; (4) Public Safety carry forward for the MacArthur Challenge grant and the remaining funds from a completed Animal Care and Control capital project; (5) Establish new department for the Office of Diversity, Equity and Inclusion; (6) Realign budget for State Department of Juvenile Justice expenses; (7) Transfer funding for Records Destruction Project to Fund 1327 Court IT Fund; (8) Carry forward funding for Community Services online system; (9) Carry forward funding for Engineering & Public Works vehicles that will be received in FY 2021; (10) Include Paying Agent Services for new Debt Service Fund 2528; (11) The reduction of balance brought forward and reserves are mainly a result of the FY 2020 \$4.5 Million transfer to the Clerk of the Court for COVID-19 related expenditures and loss of revenue. We do anticipate to be reimbursed once the Clerk of the Court's revenue stabilizes.

Community Action Program – Fund 1003 – \$50,000 – Page 11

This amendment is necessary to carry forward funding for system enhancements for the Low Income Home Energy Assistance Program system.

Housing & Economic Sustainability – Fund 1101 – \$0 – Page 12

This **transfer** is necessary to reinstate capital projects funded by Community Development Block Grant that were approved by the BCC during June and July.

County Library – Fund 1180 – \$70,508 – Page 13

This amendment is necessary to adjust funding for vehicles ordered in FY 2020 that will not be delivered until FY 2021.

County Transportation Trust – Fund 1201 – \$408,082 – Page 14

This amendment is necessary to adjust funding for vehicles ordered in FY 2020 that will not be delivered until FY 2021.

Court Information Technology – Fund 1327 – \$1,697,902 – Page 15

This amendment is to transfer the funding for the Judicial Records Destruction from General Government to the Court IT Fund to assist with the reimbursements regarding the MOU.

Palm Tran Operations – Fund 1340 – \$82,000 – Page 16

This amendment is necessary to carry forward funding for the Go Glades – Phase IV and bus maintenance fans.

Palm Tran Vehicle Replacement - Fund 1343 – \$3,600,000 – Page 17

This amendment is necessary to carry forward funding for vehicles ordered in FY 2020 that will not be delivered until FY 2021.

MSTD-Building – Fund 1400 – \$166,710 – Page 18

This amendment is necessary to adjust funding for vehicles ordered in FY 2020 that will not be delivered until FY 2021.

Nuisance Abatement – Fund 1402 – \$0 – Page 19

This **transfer** is to charge personnel expenses for two Code Enforcement Officers to the Nuisance Abatement Fund. These officers will enforce the Mortgage Foreclosure Ordinance.

TDC-Convention Center Operations – Fund 1450 – \$1,110,805 – Page 20

This amendment is needed due to the economic impact of COVID-19.

TDC-Film Commission – Fund 1451 – \$(368,329) – Page 21

This amendment is needed due to the economic impact of COVID-19.

TDC-Special Project – Fund 1452 – \$264,700 – Page 22

This amendment is needed due to the economic impact of COVID-19.

TDC-4th Cent Local Option Tax – Fund 1453 – \$(5,231,947) – Page 23

This amendment is needed due to the economic impact of COVID-19.

TDC-Tourism – Fund 1454 – \$(3,380,325) – Page 24

This amendment is needed due to the economic impact of COVID-19.

TDC-Cultural Arts – Fund 1455 – \$(1,272,052) – Page 25

This amendment is needed due to the economic impact of COVID-19.

TDC-Beaches – Fund 1456 – \$(1,559,560) – Page 26

This amendment is needed due to the economic impact of COVID-19.

TDC-Sports Commission – Fund 1457 – \$(306,951) – Page 27

This amendment is needed due to the economic impact of COVID-19.

TDC-1st Cent Tourist Local Option Tax – Fund 1458 – \$(3,749,998) – Page 28

This amendment is needed due to the economic impact of COVID-19.

MacArthur Foundation’s Safety and Justice Challenge \$1.4M – Fund 1513 – \$1,400,000 – Page 29

This amendment is needed to carry forward grant funds to establish the budget for the FY 2021 for the MacArthur Foundation’s Safety and Justice Challenge grant.

41.83M Tax NAV 2019A DS, Ref 11 Conv Cntr Project – Fund 2537 – \$1,500 – Page 30

This amendment is necessary to include Paying Agent Services for the new Debt Service Fund 2537.

25.18M Tax NAV 2019B DS, Ref 13 Tax NAV Conv Cntr Hotel Project – Fund 2538 – \$1,500 – Page 31

This amendment is necessary to include Paying Agent Services for the new Debt Service Fund 2538.

Park Improvement -- Fund 3600 – \$353,144 – Page 32

This amendment is necessary to establish a new capital fund for the Florida Boating Improvement Program and reinstate capital projects funded by the Community Development Block Grant that were approved at the July 14, 2020 Board of County Commissioners meeting.

Florida Boating Improvement Program (FBIP) -- Fund 3604 – \$2,969,383 – Page 33

This amendment is necessary to establish a new capital fund for the Florida Boating Improvement Program.

Beach Improvement – Fund 3652 – \$(5,944,602) – Page 34

This amendment is needed due to the economic impact of COVID-19.

Capital Outlay – Fund 3900 – \$0 – Page 35

This **transfer** is to close out the Animal Care and Control (ACC) Chickee Hut project that has been completed. The project was funded by donations that will be returned to the General Fund ACC budget.

Airport Capital Projects – Fund 4110 – \$0 – Page 36

This **transfer** is needed due to the impact of COVID-19 on the Department of Airports. Capital projects were reevaluated and need to be amended.

Airport Improvement & Development – Fund 4111 – \$0 – Page 37

This **transfer** is needed due to the impact of COVID-19 on the Department of Airports. Capital projects were reevaluated and need to be amended.

Fleet Management -- Fund 5000 – \$9,647,515 – Page 38

This amendment is necessary to adjust funding for vehicles ordered in FY 2020 that will not be delivered until FY 2021.

Countywide Funds - \$(2,914,797)

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2021 Tentative Budget**

<u>General Fund - 0001</u>	<u>Increase/ (Decrease)</u>
Revenues:	
(11) Balance Brought Forward	\$ (3,226,499)
(4) Statutory Reserves	(14,690)
Public Safety - Transfer from MacArthur Challenge \$1.4M Fund 1513	293,800
Public Safety - Transfer from Capital Outlay Fund 3900	22,607
Total Revenues	<u>\$ (2,924,782)</u>
Appropriations:	
(1) Youth Services - Contributions and Contractual Services	\$ (594,961)
Youth Services - Contributions Non Govt Agencies	594,961
(2) Parks and Recreation - Carry Forward	784,708
(3) Planning, Zoning & Building - Carry Forward	(82,087)
(4) Public Safety - Carry Forward	316,407
(5) Office of Diversity, Equity and Inclusion - Personnel/Operating Expense	308,175
(6) Other County Funded Programs - DJJ Pre-Disposition Costs	(349,587)
General Government - Contributions Other Govtl Agency	349,587
(7) General Government - Contributions Other Govtl Agency	(1,017,040)
Transfer to Court Information Technology Fund 1327	1,697,902
(8) Transfer to Community Action Program Fund 1003	50,000
(9) Transfer to County Trans Trust Fund 1201	408,082
(10) Transfer to Debt Service Fund 2538	1,500
(11) Reduction in Reserve - Balances Forward	(5,392,429)
Total Appropriations	<u>\$ (2,924,782)</u>

This amendment is necessary for: (1) Youth Services budget realignment due to contract negotiations with non-government agencies; (2) Carry forward for Parks and Recreation for vehicles that will not be received in FY 2020, a repairs and renovation project at the Morikami Museum, and a project for the Orange Bowl Field at Glades Pioneer Park; (3) Carry forward for Planning, Zoning & Building for the Medical Use Study to be completed in FY 2021 and a charge off for staff time related to the Mortgage Foreclosure Ordinance; (4) Public Safety carry forward for the MacArthur Challenge grant and the remaining funds from a completed Animal Care and Control capital project; (5) Establish new department for the Office of Diversity, Equity and Inclusion; (6) Realign budget for State Department of Juvenile Justice expenses; (7) Transfer funding for Records Destruction Project to Fund 1327 - Court IT Fund; (8) Carry Forward funding for Community Services online system; (9) Carry forward funding for Engineering & Public Works vehicles that will be received in FY 2021; (10) include Paying Agent Services for new Debt Service Fund 2538; (11) The reduction of balance brought forward and reserves are mainly a result of the FY 2020 \$4.5 Million transfer to the Clerk of the Court for COVID-19 related expenditures and loss of revenue. We do anticipate to be reimbursed once the Clerk of the Court's revenue stabilizes.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2021 Tentative Budget**

<u>Community Action Program - Fund 1003</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Transfer from General Fund	\$ 50,000
Total Revenues	<u>\$ 50,000</u>
Appropriations:	
Other Contractual Services	\$ 50,000
Total Appropriations	<u>\$ 50,000</u>
<p>This amendment is necessary to carry forward funding for system enhancements for the Low Income Home Energy Assistance Program system.</p>	

**Board of County Commissioners
Palm Beach County, Florida
Transfer in FY 2021 Tentative Budget**

<u>Housing & Economic Sustainability - Fund 1101</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Total Revenues	<u>\$ -</u>
Appropriations:	
Contributions Othr Govtl Agency	\$ (713,144)
Tr to Park Imprv Fd 3600	713,144
Total Appropriations	<u>\$ 713,144</u>
<p>This transfer is necessary to reinstate capital projects funded by Community Development Block Grant that were approved by the BCC during June and July.</p>	

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2021 Tentative Budget**

County Library - Fund 1180

**Increase/
(Decrease)**

Revenues:

Balance Brought Forward

70,508

Total Revenues

\$ 70,508

Appropriations:

Data Processing Equipment

\$ 70,508

Total Appropriations

\$ 70,508

This amendment is necessary to adjust funding for vehicles ordered in FY 2020 that will not be delivered until FY 2021.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2021 Tentative Budget**

<u>County Transportation Trust - Fund 1201</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Tr Fr General Fund Fd 0001	\$ 408,082
Total Revenues	<u>\$ 408,082</u>
Appropriations:	
Machinery and Equipment	\$ 408,082
Total Appropriations	<u>\$ 408,082</u>
<p>This amendment is necessary to adjust funding for vehicles ordered in FY 2020 that will not be delivered until FY 2021.</p>	

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2021 Tentative Budget**

<u>Court Information Technology - Fund 1327</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Tr Fr General Fund Fd 0001	\$ 1,697,902
Total Revenues	<u><u>\$ 1,697,902</u></u>
Appropriations:	
Data Processing Software/Accessories	\$ 1,597,902
Data Processing Equipment	100,000
Total Appropriations	<u><u>\$ 1,697,902</u></u>
<p>This amendment is to transfer the funding for the Judicial Records Destruction from General Government to the Court IT Fund to assist with the reimbursements regarding the MOU.</p>	

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2021 Tentative Budget**

<u>Palm Tran Operations - Fund 1340</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Balance Brought Forward	\$ 82,000
Total Revenues	<u>\$ 82,000</u>
Appropriations:	
Other Contractual Services	\$ 11,800
Repairs/Maintenance - Buildings	70,200
Total Appropriations	<u>\$ 82,000</u>
<p>This amendment is needed to carry forward funding for the Go Glades - Phase IV and bus maintenance fans.</p>	

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2021 Tentative Budget**

<u>Palm Tran Vehicle Replacement - Fund 1343</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Balance Brought Forward	\$ 3,600,000
Total Revenues	<u>\$ 3,600,000</u>
Appropriations:	
Machinery & Equipment	\$ 3,600,000
Total Appropriations	<u>\$ 3,600,000</u>
<p>This amendment is necessary to carry forward funding for vehicles ordered in FY 2020 that will not be delivered until FY 2021.</p>	

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2021 Tentative Budget**

<u>MSTD-Building - Fund 1400</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Balance Brought Forward	\$ 166,710
Total Revenues	<u>\$ 166,710</u>
Appropriations:	
Contingency Reserves	\$ 166,710
Total Appropriations	<u>\$ 166,710</u>
<p>This amendment is necessary to adjust funding for vehicles ordered in FY 2020 that will not be delivered until FY 2021.</p>	

**Board of County Commissioners
Palm Beach County, Florida
Transfer in FY 2021 Tentative Budget**

<u>Nuisance Abatement - Fund 1402</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Total Revenues	<u>\$ -</u>
Appropriations:	
Contingency Reserves	\$ (115,000)
Personal Services - Indirect	115,000
Total Appropriations	<u>\$ -</u>
<p>This transfer is to charge personnel expenses for two Code Enforcement Officers to the Nuisance Abatement Fund. These officers will enforce the Mortgage Foreclosure Ordinance.</p>	

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2021 Tentative Budget**

<u>TDC-Convention Center Oper-1450</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Pool Interest Income	\$ (48,223)
Tr Fr TDC 1st Cent Fd 1458	2,500,000
Statutory Reserves	59,061
Balance Brought Forward	(267,033)
Conv Ctr Rental Space Other	(447,000)
Conv Ctr Concessions Food & Beverage	(440,000)
Conv Ctr Concessions Advertising	(12,000)
Conv Ctr Charges Other	(234,000)
Total Revenues	<u><u>\$ 1,110,805</u></u>
 Appropriations:	
Other Contractual Services	\$ (460,500)
Operating Reserves	1,571,305
Total Appropriations	<u><u>\$ 1,110,805</u></u>
<p>This amendment is needed due to the economic impact of COVID-19.</p>	

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2021 Tentative Budget**

<u>TDC-Film Commission - 1451</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Pool Interest Income	\$ (7,783)
Tourist Development Taxes	(363,967)
Tr Fr TC Special Proj Fd 1452	86,200
Balance Brought Forward	(101,366)
Statutory Reserves	18,587
Total Revenues	<u><u>\$ (368,329)</u></u>
 Appropriations:	
Other Contractual Services	\$ (349,700)
ISS Enterprise Services	(1)
Tax Collector Commission	(5,459)
Operating Reserves	(13,169)
Total Appropriations	<u><u>\$ (368,329)</u></u>

This amendment is needed due to the economic impact of COVID-19.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2021 Tentative Budget**

<u>TDC - Special Project - 1452</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Pool Interest Income	\$ (58,000)
Statutory Reserves	2,900
Balance Brought Forward	319,800
Total Revenues	<u><u>\$ 264,700</u></u>
 Appropriations:	
Other Contractual Services	\$ 439,600
Tr To TDC Film Comm Fd 1451	86,200
Tr To TDC Tourism Fd 1454	966,400
Tr To TDC Cultural Arts Fd 1455	414,400
Tr To TDC Sports Comm Fd 1457	163,200
Operating Reserves	(1,805,100)
Total Appropriations	<u><u>\$ 264,700</u></u>

This amendment is needed due to the economic impact of COVID-19.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2021 Tentative Budget**

<u>TDC - 4th Cent Local Option Tax -1453</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Pool Interest Income	\$ (167,000)
Tourist Development Tax	(2,111,391)
Statutory Reserves	113,920
Balance Brought Forward	(3,067,476)
Total Revenues	<u>\$ (5,231,947)</u>
 Appropriations:	
Tax Collector Commission	\$ (31,671)
Operating Reserves	(6,701,776)
Tr To 41.83M TAX NAV Ref NAV 11 DS	1,500
Tr To TCD 1st Cent Fd 1458	1,500,000
Total Appropriations	<u>\$ (5,231,947)</u>

This amendment is needed due to the economic impact of COVID-19.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2021 Tentative Budget**

<u>TDC-Tourism - 1454</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Pool Interest Income	\$ (68,000)
Tourist Development Tax	(4,080,478)
Tr Fr TDC Special Proj Fd 1452	966,400
Statutory Reserves	207,424
Balance Brought Forward	(405,671)
Total Revenues	<u>\$ (3,380,325)</u>
 Appropriations:	
Research-Tourist Dev	\$ (3,200)
Consumer & Trade Shows	13,200
Familiarization Tours	(10,000)
Tax Collector Commission	(61,207)
Materials/Supplies Operating	(1)
Operating Reserves	(1,027,553)
Other Contractual Services	(4,490,000)
ISS Enterprise Services	(6,801)
BOCC- Indirect Costs	5,494
Inspector General Fee	(153)
Other Contractual Services	1,233,496
Other Contractual Services	966,400
Total Appropriations	<u>\$ (3,380,325)</u>

This amendment is needed due to the economic impact of COVID-19.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2021 Tentative Budget**

<u>TDC-Cultural Arts - 1455</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Pool Interest Income	\$ (26,000)
Tourist Development Tax	(1,749,741)
Tr Fr TDC Special Proj Fd 1452	414,400
Statutory Reserves	88,787
Balance Brought Forward	502
Total Revenues	<u><u>\$ (1,272,052)</u></u>
 Appropriations:	
Other Contractual Services	\$ (71,215)
Tax Collector Commission	(26,247)
Inspector General Fee	1
Contributions-Non-Govts Agncs	(1,595,000)
Operating Reserves	420,409
Total Appropriations	<u><u>\$ (1,272,052)</u></u>

This amendment is needed due to the economic impact of COVID-19.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2021 Tentative Budget**

<u>TDC-Beaches-1456</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Pool Interest Income	\$ (6,000)
Tourist Development Tax	(1,561,424)
Statutory Reserves	78,371
Balance Brought Forward	(70,507)
Total Revenues	<u><u>\$ (1,559,560)</u></u>
 Appropriations:	
Tax Collector Commission	\$ (23,421)
Inspector General Fee	1
Tr To Beach Imprv Fd 3652	(1,749,005)
Operating Reserves	212,865
Total Appropriations	<u><u>\$ (1,559,560)</u></u>

This amendment is needed due to the economic impact of COVID-19.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2021 Tentative Budget**

<u>TDC-Sports Commission - 1457</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Pool Interest Income	\$ (43,000)
Tourist Development Taxes	(689,087)
Tr Fr TDC Special Proj Fd 1452	163,200
Statutory Reserves	36,605
Balance Brought Forward	225,331
Total Revenues	<u><u>\$ (306,951)</u></u>
Appropriations:	
Other Contractual Services	\$ (144,402)
Tax Collector Commission	(10,336)
Contributions-Non-Govts Agnces	(400,000)
Operating Reserves	247,787
Total Appropriations	<u><u>\$ (306,951)</u></u>

This amendment is needed due to the economic impact of COVID-19.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2021 Tentative Budget**

<u>TDC-1st Cent Tourist Local Option Tax - 1458</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Pool Interest Income	\$ (186,000)
Tourist Development Tax	(2,111,391)
Tr Fr TDC 4th Cent Lcl Op Fd 1453	1,500,000
Statutory Reserves	114,870
Balance Brought Forward	(3,067,477)
Total Revenues	<u><u>\$ (3,749,998)</u></u>
 Appropriations:	
Tax Collector Commission	\$ (31,671)
Tr To TDC Convention Ctr Fd 1450	2,500,000
Operating Reserves	(6,218,327)
Total Appropriations	<u><u>\$ (3,749,998)</u></u>

This amendment is needed due to the economic impact of COVID-19.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2021 Tentative Budget**

<u>MacArthur Foundation's Safety and Justice Challenge \$1.4M - Fund 1513</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Grant From Other Non-Govt	\$ 700,000
Balance Brought Forward	700,000
Total Revenues	<u><u>\$ 1,400,000</u></u>
Appropriations:	
Salaries & Wages Regular	\$ 174,918
Fica-Taxes	10,845
Fica Medicare	2,536
Retirement	14,448
Insurance-Life & Health	44,253
Other Contractual Services	431,300
Travel & Per Diem	20,000
Promotional Activities	15,000
Data Processing Equipment	1,500
Contributions Other Governmental Agency	391,400
Tr To General Fund 0001	293,800
Total Appropriations	<u><u>\$ 1,400,000</u></u>

This amendment is needed carry forward grant funds to establish the budget for the MacArthur Foundation's Safety and Justice Challenge grant.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2021 Tentative Budget**

<u>41.83M Tax NAV 2019A DS, Ref 11 Conv Cntr Project - 2537</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Transfer from Fund 1453	\$ 1,500
Total Revenues	<u><u>\$ 1,500</u></u>
Appropriations:	
Paying Agent Services	\$ 1,500
Total Appropriations	<u><u>\$ 1,500</u></u>

This amendment is necessary to include Paying Agent Services for the new Debt Service Fund 2537.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2021 Tentative Budget**

<u>25.18M Tax NAV 2019B DS, Ref 13 Tax NAV Conv Cntr Hotel Proj - 2538</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Transfer from General Fund 0001	\$ 1,500
Total Revenues	<u>\$ 1,500</u>
Appropriations:	
Paying Agent Services	\$ 1,500
Total Appropriations	<u>\$ 1,500</u>

This amendment is necessary to include Paying Agent Services for the new Debt Service Fund 2538.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2021 Tentative Budget**

Park Improvement - Fund 3600

**Increase/
(Decrease)**

Revenues:

Transfer from HES Fd 1101	\$	713,144
Other Permits, Fees, & Special Assmts - New Capital		(360,000)

Total Revenues		<u>\$ 353,144</u>
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Appropriations:

Community Development Block Grant - Capital Projects	\$	713,144
Florida Boating Improvement Program - Capital Projects		(2,969,383)
Transfer to Florida Boating Improvement Program Fund		2,609,383

Total Appropriations		<u>\$ 353,144</u>
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This amendment is necessary to establish a new capital fund for the Florida Boating Improvement Program and reinstate capital projects funded by the Community Development Block Grant that were approved at the July 14, 2020 Board of County Commissioners meeting.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2021 Tentative Budget**

<u>Florida Boating Improvement Program (FBIP) - Fund 3604</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Transfer From Park Imprv Fund 3600	\$ 2,609,383
Other Permits, Fees, & Special Assmts - New Capital	360,000
Total Revenues	<u>\$ 2,969,383</u>
Appropriations:	
Florida Boating Improvement Program - Capital Projects	\$ 2,969,383
Total Appropriations	<u>\$ 2,969,383</u>
<p>This amendment is necessary to establish a new capital fund for the Florida Boating Improvement Program.</p>	

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2021 Tentative Budget**

<u>Beach Improvement - Fund 3652</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Balance Brought Forward	\$ (4,195,597)
Transfer from TDC Fund 1456	(1,749,005)
Total Revenues	<u>\$ (5,944,602)</u>
 Appropriations:	
Beach/ Dune Restor/ Renourish	\$ (5,944,602)
Total Appropriations	<u>\$ (5,944,602)</u>
<p>This amendment is needed due to the economic impact of COVID-19.</p>	

**Board of County Commissioners
Palm Beach County, Florida
Transfer to FY 2021 Tentative Budget**

<u>Capital Outlay - Fund 3900</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Total Revenues	<u>\$ -</u>
Appropriations:	
Building Construction - CIP	\$ (22,607)
Transfer to General Fund Fd 0001	22,607
Total Appropriations	<u>\$ -</u>
<p>This transfer is to close out the Animal Care and Control (ACC) Chickee Hut project that has been completed. The project was funded by donations that will be returned to the General Fund ACC budget.</p>	

**Board of County Commissioners
Palm Beach County, Florida
Transfer in FY 2021 Tentative Budget**

<u>Airport Capital Projects - Fund 4110</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Total Revenues	<u><u>\$ -</u></u>
Appropriations:	
Contingency Reserves	\$ 219,000
Machinery & Equipment	(64,000)
Data Processing Equipment	(110,000)
Building Improvements	(45,000)
Total Appropriations	<u><u>\$ -</u></u>
<p>This transfer is needed due to the impact of COVID-19 on the Department of Airports. Capital projects were reevaluated and need to be amended.</p>	

**Board of County Commissioners
Palm Beach County, Florida
Transfer in FY 2021 Tentative Budget**

<u>Airport Improvement & Development - Fund 4111</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Total Revenues	<u><u>\$ -</u></u>
Appropriations:	
Contingency Reserves	\$ 8,151,000
Building Improvements	(529,000)
Machinery & Equipment	(157,000)
Design/ Engineering/ Management	(7,465,000)
Total Appropriations	<u><u>\$ -</u></u>
<p>This transfer is needed due to the impact of COVID-19 on the Department of Airports. Capital projects were reevaluated and need to be amended.</p>	

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2021 Tentative Budget**

<u>Fleet Management - Fund 5000</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Balance Brought Forward	\$ 9,647,515
Total Revenues	<u><u>\$ 9,647,515</u></u>
Appropriations:	
Machinery & Equipment - Fleet Replacement	\$ 9,647,515
Total Appropriations	<u><u>\$ 9,647,515</u></u>

This amendment is necessary to adjust funding for vehicles ordered in FY 2020 that will not be delivered until FY 2021.

BUDGET COMPARISON BY FUND - FY 2020 AND 2021

Board of County Commissioners

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

2020 Tentative Non-Exempt Valuation Countywide \$210,322,482,246

Fund	Fund Name	2020 Adopted					2021 Tentative				
		Mills	Taxes	Other Revenue	Budget		Mills	Taxes	Other Revenue	Budget	Amended
0001	General Fund	4.7815	951,376,856	543,525,179	1,494,902,035	4.7815	1,005,656,949	577,981,670	1,583,638,619	1,580,713,837	
	Operating Ad Valorem Tax Funds - Countywide	4.7815	951,376,856	543,525,179	1,494,902,035	4.7815	1,005,656,949	577,981,670	1,583,638,619	1,580,713,837	
2513	16.0M GO 05A DS, Ref 25M Rec Fac 99A	-	0	0	0	-	0	0	0	0	
2518	115.8M GO Tax 06 DS, Ref 75M Land Acq 99B & 01A	0.0396	7,887,836	(199,111)	7,688,725	-	0	0	0	0	
2525	28.7M GO 10 DS, Ref Part 25M Parks GO 03 & 05	0.0190	3,784,568	(100,068)	3,684,500	0.0174	3,663,595	16,655	3,680,250	3,680,250	
2532	28.0M GO 14 DS, Ref Part 50M Waterfront GO 06	0.0179	3,565,461	(111,311)	3,454,150	0.0135	2,842,445	611,705	3,454,150	3,454,150	
	Voted Debt Service Ad Valorem Tax - Countywide	0.0765	15,237,865	(410,490)	14,827,375	0.0309	6,506,040	628,360	7,134,400	7,134,400	
	Total Ad Valorem Tax Funds - Countywide	4.8580	966,614,721	543,114,689	1,509,729,410	4.8124	1,012,162,989	578,610,030	1,590,773,019	1,587,848,237	
1001	HUD- Housing and Urban Development										
1003	Community Action Program		0	205,507	205,507		0	359,118	359,118	359,118	
1004	Farmworker Career Development Program (FCDP)		0	1,538,238	1,538,238		0	1,550,392	1,550,392	1,550,392	
1006	DOSS - Administration		0	249,954	249,954		0	228,977	228,977	228,977	
1009	Low Income Home Energy Assistance Program Fund		0	9,923,490	9,923,490		0	10,407,946	10,407,946	10,407,946	
1010	Ryan White Care Program		0	2,945,267	2,945,267		0	4,611,776	4,611,776	4,611,776	
1100	Affordable Housing Trust Fund (SHIP)		0	7,360,661	7,360,661		0	7,325,416	7,325,416	7,325,416	
1101	Housing & Community Devlpmt		0	6,456,694	6,456,694		0	5,184,382	5,184,382	5,184,382	
1103	Home Investmnt Partnership Act		0	14,207,942	14,207,942		0	12,511,315	12,511,315	12,511,315	
1104	Section 108 Loan Fund		0	6,470,874	6,470,874		0	7,699,589	7,699,589	7,699,589	
1109	Neighborhood Stabilization Program		0	422,125	422,125		0	0	0	0	
1112	Neighborhood Stabilization Program 2		0	6,613,558	6,613,558		0	7,015,249	7,015,249	7,015,249	
1113	Neighborhood Stabilization Program 3		0	5,370,151	5,370,151		0	3,476,838	3,476,838	3,476,838	
1114	Workforce Housing Trust Fund		0	1,103,046	1,103,046		0	1,336,683	1,336,683	1,336,683	
1116	Housing Initiative Fund		0	3,758,359	3,758,359		0	4,970,150	4,970,150	4,970,150	
1151	Law Enforcement Trust Fund		0	1,438,526	1,438,526		0	5,127,000	5,127,000	5,127,000	
1152	Sheriff's Grants		0	9,042,900	9,042,900		0	1,352,062	1,352,062	1,352,062	
1200	Beautification Maintenance		0	1,817,322	1,817,322		0	10,807,823	10,807,823	10,807,823	
1201	County Transport Trust		0	50,977,458	50,977,458		0	1,933,554	1,933,554	1,933,554	
1203	Red Light Camera Fund		0	24,848	24,848		0	50,881,755	50,881,755	51,289,837	
1220	Natural Areas Stwrdship Endwmnt		0	5,286,308	5,286,308		0	25,404	25,404	25,404	
1222	Ag Reserve Land Management		0	1,806,170	1,806,170		0	5,244,785	5,244,785	5,244,785	
1223	Environmental Enhance-Freshwtr		0	349,112	349,112		0	1,916,564	1,916,564	1,916,564	
1224	Environmental Enhance-Saltwtr		0	928,238	928,238		0	438,563	438,563	438,563	
1225	Environmental Enhance-Nonspec		0	4,200,278	4,200,278		0	1,081,392	1,081,392	1,081,392	
			0				0	4,184,102	4,184,102	4,184,102	

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Fund	Fund Name	2020 Adopted				2021 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1226	Natural Areas Fund		0	8,268,682	8,268,682		0	10,619,310	10,619,310	
1227	Pollution Recovery Trust Fund		0	1,324,505	1,324,505		0	1,207,117	1,207,117	
1228	State Mosquito		0	41,646	41,646		0	47,310	47,310	
1229	FDEP Lake Worth Lagoon Ecosyst		0	1,835,625	1,835,625		0	1,468,927	1,468,927	
1230	Petroleum Storage Tank Program		0	635,575	635,575		0	522,772	522,772	
1231	Petrol Store Tank Compliance		0	755,471	755,471		0	736,557	736,557	
1232	Manatee Protection		0	5,164,906	5,164,906		0	5,693,733	5,693,733	
1261	Bond Waiver Program R89-1178		0	739,883	739,883		0	758,344	758,344	
1263	School Impact Fees Zone 1		0	1,098,346	1,098,346		0	1,146,626	1,146,626	
1264	School Impact Fees Zone 2		0	2,271,829	2,271,829		0	2,896,631	2,896,631	
1265	School Impact Fees Zone 3		0	1,194,782	1,194,782		0	2,068,645	2,068,645	
1266	School Impact Fees Zone 4		0	1,181,332	1,181,332		0	1,815,114	1,815,114	
1321	Law Library		0	515,768	515,768		0	508,498	508,498	
1323	Criminal Justice Trust Fund		0	681,052	681,052		0	807,287	807,287	
1324	Local Requirements & Innovations Fund (F.S.29.004& 0082a2)		0	277,874	277,874		0	261,544	261,544	
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	4,843,356	4,843,356		0	4,665,256	4,665,256	6,363,158
1340	Palm Tran Operations		0	104,522,118	104,522,118		0	107,908,264	107,908,264	107,990,264
1341	Palm Tran Grants		0	50,398,344	50,398,344		0	66,028,641	66,028,641	
1343	Palm Tran Vehicle Replacements		0	3,600,000	3,600,000		0	3,600,000	3,600,000	
1384	Golf Course Operations		0	13,000,082	13,000,082		0	13,925,854	13,925,854	
1401	OCR Special Projects and Initiatives		0	1,835,418	1,835,418		0	1,658,891	1,658,891	
1402	Nuisance Abatement		0	6,598,059	6,598,059		0	6,486,679	6,486,679	
1420	ACC Mobile Spay/Neuter Prgm		0	704,707	704,707		0	703,660	703,660	
1423	Victims Of Crime Emergency Support Fund		0	681,901	681,901		0	716,011	716,011	
1425	EMS Award-Grant Program		0	160,789	160,789		0	155,993	155,993	
1426	Public Safety Grants		0	1,735,196	1,735,196		0	2,806,256	2,806,256	
1427	Emergency Management		0	166,679	166,679		0	137,383	137,383	
1428	Em Preparedness & Assistance		0	384,720	384,720		0	384,010	384,010	
1429	Regulation Of Towing Business		0	620,785	620,785		0	643,142	643,142	
1430	Vehicle For Hire Ordinance		0	972,144	972,144		0	955,002	955,002	
1432	Moving Ordinance		0	158,736	158,736		0	167,460	167,460	
1434	Emergency Communications Number "E-911" FS365.172		0	10,426,029	10,426,029		0	12,728,240	12,728,240	
1436	Justice Service Grant Fund		0	1,834,929	1,834,929		0	1,524,494	1,524,494	
1438	Urban Areas Security Initiative Grant		0	147,226	147,226		0	138,618	138,618	
1439	Radiological Emergency Preparedness-FPL		0	186,289	186,289		0	189,862	189,862	
1440	Highridge Activity Fund		0	60,017	60,017		0	64,729	64,729	

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Fund	Fund Name	2020 Adopted				2021 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1450	TDC-Convention Center Oper		0	8,437,944	8,437,944		0	8,575,822	8,575,822	9,686,627
1451	TDC-Film Commission		0	2,340,587	2,340,587		0	2,092,689	2,092,689	1,724,360
1452	TDC-Special Projects		0	3,357,786	3,357,786		0	3,828,076	3,828,076	4,092,776
1453	TDC-4th Cent Local Option Tax		0	14,809,843	14,809,843		0	18,654,087	18,654,087	13,422,140
1454	TDC-Tourism		0	22,614,821	22,614,821		0	21,402,137	21,402,137	18,021,812
1455	TDC-Cultural Arts		0	9,169,131	9,169,131		0	9,026,675	9,026,675	7,754,623
1456	TDC-Beaches		0	7,257,087	7,257,087		0	7,094,685	7,094,685	5,535,125
1457	TDC-Sports Commission		0	5,051,947	5,051,947		0	5,406,490	5,406,490	5,099,539
1458	TDC-1st Cent Tourist Local Option Tax		0	22,627,125	22,627,125		0	19,732,031	19,732,031	15,982,033
1470	Drug Abuse Trust Fund		0	102,438	102,438		0	88,523	88,523	
1480	Driver Ed Trust FS318.121		0	1,919,060	1,919,060		0	2,140,372	2,140,372	
1482	Cooperative Extension Rev fund		0	445,946	445,946		0	418,050	418,050	
1483	PBC Office of Inspector General (IG)		0	3,478,744	3,478,744		0	3,593,397	3,593,397	
1500	Crime Prevention Fund		0	840,808	840,808		0	726,571	726,571	
1501	Domestic Violence Fund		0	551,265	551,265		0	567,158	567,158	
1507	Criminal Justice Grant Fund		0	529,602	529,602		0	534,930	534,930	
1512	MacArthur Foundation's Safety and Justice Challenge \$2M		0	1,092,582	1,092,582		0	0	0	
1513	MacArthur Foundation's Safety and Justice Challenge \$1.4M		0	0	0		0	0	0	1,400,000
1521	Public Affairs Replacement Frequency		0	120,144	120,144		0	80,578	80,578	
1539	Economic Development		0	6,672,940	6,672,940		0	5,902,952	5,902,952	
1540	HUD Loan Repayment Account		0	13,087,004	13,087,004		0	12,607,503	12,607,503	
1541	Energy Efficiency & Consvr Blk Grnt		0	114,187	114,187		0	152,657	152,657	
1543	USDA Intermediary Relending Loan Program		0	984,562	984,562		0	1,131,687	1,131,687	
1544	USEPA Revolving Loan Fund Program		0	913,329	913,329		0	744,797	744,797	
1545	Economic Development Incentives Fund		0	0	0		0	743,241	743,241	
2061	11.6M Note Payable 08 DS, ESL Jupiter		0	748,593	748,593		0	730,404	730,404	
2071	10.0M NAV 13 DS, ISS VOIP		0	1,491,828	1,491,828		0	0	0	
2072	13.1M NAV 13 DS, Max Planck3		0	1,065,924	1,065,924		0	1,111,148	1,111,148	
2074	27.8M NAV Tax 13 DS, Convention Center Hotel		0	1,787,588	1,787,588		0	685,144	685,144	
2076	68.M NAV 15 DS, Pub Imp Rev Bd, Conv Ctr Gar & Airport Ctr		0	4,414,481	4,414,481		0	4,413,281	4,413,281	
2077	18.8M NAV Public Imp Tax Rev Bond 15B DS, MAX Planck		0	2,149,031	2,149,031		0	2,149,208	2,149,208	
2078	65.360M NAV Pub Imp Tax Rev Bond 15C DS, Prof Sports Fac Pr		0	5,008,430	5,008,430		0	5,006,912	5,006,912	
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	0	0	
2523	11.5M NAV Tax 10 DS, Ref 11M Conv Hotel BAN 07		0	1,102,350	1,102,350		0	1,101,123	1,101,123	
2526	62.7M NAV 11 DS, Ref Part 81M Conv Cntr 04		0	5,704,142	5,704,142		0	3,634,142	3,634,142	
2527	62.7M NAV 11 DSR, Ref Part 81M Conv Cntr 04		0	5,701,500	5,701,500		0	3,633,625	3,633,625	
2528	16.1M NAV 12 DS, Ref 16M 4 Pts BAN 09		0	1,291,227	1,291,227		0	1,277,476	1,277,476	

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		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
2529	147.0M NAV 12 DS, Ref 94M 04/38M 04A/133M 05A		0	19,472,550	19,472,550		0	19,482,350	19,482,350	
2533	72.4M NAV 14A DS, Ref 14M 06/2M 07A/5M 07B/98M 07C		0	8,951,025	8,951,025		0	8,945,650	8,945,650	
2534	63.64M Public Improvement Revenue Refunding Bonds, Srs. 2015		0	7,905,925	7,905,925		0	7,973,050	7,973,050	
2535	121.035M NAV 16 DS, Ref 141.45M 08 Jail Expand/Pub Bldg		0	9,715,250	9,715,250		0	9,713,000	9,713,000	
2536	22.5M NAV 18 DS, Ref NAV 11 Ocean Ave Bridge & Max Plank2		0	2,144,588	2,144,588		0	2,135,082	2,135,082	
2537	41.83M Tax NAV 2019A DS, Red 11 Conv Cntr Project		0	0	0		0	1,326,650	1,326,650	1,328,150
2538	25.18M Tax NAV 2019B DS, Ref 13 Tax NAV Conv Cntr Hotel Proj		0	0	0		0	1,144,778	1,144,778	1,146,278
3019	25.0M GO 03, Recreational & Cultural Facilities		0	253,802	253,802		0	242,628	242,628	
3020	25.0M GO 05, Recreational & Cultural Facilities		0	113,248	113,248		0	89,582	89,582	
3038	50.0M GO 06, Waterfront Access		0	364,487	364,487		0	147,100	147,100	
3053	176.5M NAV 08 CTF, Jail Expand/Pub Bldg		0	196,953	196,953		0	2,167,025	2,167,025	
3074	27.8M NAV Tax 13 CP, Convention Center Hotel		0	267,725	267,725		0	203,920	203,920	
3076	68M Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct		0	4,361,134	4,361,134		0	3,885,661	3,885,661	
3078	65.360M NAV Pub Imp Tax Rev Bond 15C CP, Prof Sports Fac Pr		0	2,260,456	2,260,456		0	2,292,901	2,292,901	
3079	56.645M NAV Pub Imp Rev Bonds, 15D CP, Prof Sports Fac Proj		0	2,128,685	2,128,685		0	2,161,553	2,161,553	
3500	Transportation Improvmt Fund		0	202,361,433	202,361,433		0	190,909,261	190,909,261	
3501	Road Impact Fee Zone 1		0	50,367,859	50,367,859		0	43,848,039	43,848,039	
3502	Road Impact Fee Zone 2		0	58,298,138	58,298,138		0	65,641,034	65,641,034	
3503	Road Impact Fee Zone 3		0	32,760,112	32,760,112		0	37,787,835	37,787,835	
3504	Road Impact Fee Zone 4		0	33,924,060	33,924,060		0	37,834,383	37,834,383	
3505	Road Impact Fee Zone 5		0	66,228,288	66,228,288		0	66,390,802	66,390,802	
3516	Abacoa Trust Sub Account		0	5,700,762	5,700,762		0	5,808,912	5,808,912	
3519	Northlake Blvd Agr W/Npbcid		0	317,789	317,789		0	324,858	324,858	
3523	Proportionate Share Trust Fund-Briger		0	22,733,481	22,733,481		0	22,764,546	22,764,546	
3531	Impact Fee Assistance Program - Roads Zone 1		0	1,000,274	1,000,274		0	1,148,827	1,148,827	
3532	Impact Fee Assistance Program - Roads Zone 2		0	1,330,892	1,330,892		0	1,891,201	1,891,201	
3533	Impact Fee Assistance Program - Roads Zone 3		0	435,217	435,217		0	627,467	627,467	
3534	Impact Fee Assistance Program - Roads Zone 4		0	652,570	652,570		0	1,034,722	1,034,722	
3535	Impact Fee Assistance Program - Roads Zone 5		0	1,282,511	1,282,511		0	1,654,645	1,654,645	
3542	Proportionate Share Fund - Zone 2		0	550,183	550,183		0	645,597	645,597	
3543	Proportionate Share Fund - Zone 3		0	5,822,865	5,822,865		0	6,254,124	6,254,124	
3544	Proportionate Share Fund - Zone 4		0	1,519,515	1,519,515		0	1,540,854	1,540,854	
3545	Proportionate Share Fund - Zone 5		0	8,930,893	8,930,893		0	12,120,886	12,120,886	
3600	Park Improvment Fund		0	14,163,847	14,163,847		0	13,349,269	13,349,269	13,702,413
3601	Park Impact Fees Z-1		0	2,664,697	2,664,697		0	3,076,815	3,076,815	
3602	Park Impact Fees Z-2		0	6,510,244	6,510,244		0	8,226,518	8,226,518	
3603	Park Impact Fees Z-3		0	9,233,107	9,233,107		0	10,267,992	10,267,992	
3604	Florida Boating Improvement Program		0	0	0		0	0	0	2,969,383

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Fund	Fund Name	2020 Adopted				2021 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
3605	Golf Course Capital			0	5,229,347			6,779,993	6,779,993	
3621	Impact Fee Assistance Program - Parks Zone 1			65,897	65,897			94,278	94,278	
3622	Impact Fee Assistance Program - Parks Zone 2			59,335	59,335			117,593	117,593	
3623	Impact Fee Assistance Program - Parks Zone 3			152,159	152,159			201,943	201,943	
3650	Unit 11 Acquisition/Enhancement			912,348	912,348			804,390	804,390	
3651	South Lox Sl Wetland Restoratin			293,698	293,698			301,783	301,783	
3652	Beach Improvement			33,671,302	33,671,302			48,866,217	48,866,217	42,921,615
3653	South Lake Worth Inlet			564,757	564,757			510,458	510,458	
3654	Environmental Resources Capital Projects			2,381,967	2,381,967			1,191,510	1,191,510	
3800	Pud Civic Site Cash Out			2,462,846	2,462,846			2,611,777	2,611,777	
3801	RR&I for 800 Mhz Sys			27,308,278	27,308,278			30,744,013	30,744,013	
3803	Law Enfc/Impct Fees Z2 Rd Patl			4,259,661	4,259,661			4,702,589	4,702,589	
3804	Public Building Impr Fund			75,427,047	75,427,047			88,921,376	88,921,376	
3805	Public Building Impact Fees			13,299,164	13,299,164			10,920,696	10,920,696	
3807	TDC- Bldg Renewal & Replacement			19,141,496	19,141,496			20,166,118	20,166,118	
3815	Impact Fee Assistance Program - Public Building			218,212	218,212			315,509	315,509	
3900	Capital Outlay			30,765,569	30,765,569			24,630,602	24,630,602	
3901	Information Technology Capital Improvements			11,883,413	11,883,413			16,704,127	16,704,127	
3904	Building Capital Projects			47,155,712	47,155,712			56,419,878	56,419,878	
3905	E911 Carry Forward Capital			7,348,496	7,348,496			8,296,553	8,296,553	
3950	Local Government One-Cent Infrastructure Surtax			269,068,640	269,068,640			293,748,034	293,748,034	
4000	Wud Revenue			219,862,000	219,862,000			233,564,000	233,564,000	
4001	WUD Operation & Maintenance			207,516,793	207,516,793			187,722,000	187,722,000	
4010	Renewal & Replacement			1,000,000	1,000,000			1,000,000	1,000,000	
4011	Capital Improvements			254,850,978	254,850,978			308,721,052	308,721,052	
4012	Connection Charge Account			9,934,000	9,934,000			7,892,000	7,892,000	
4013	Special Assessment Prgrm Wud			1,543,000	1,543,000			1,543,000	1,543,000	
4015	WUD FPL Reclaimed Water Renewal & Replacement			5,013,648	5,013,648			5,599,736	5,599,736	
4034	Debt Service Reserve Wud All			4,437,863	4,437,863			4,437,863	4,437,863	
4042	Debt Service WUD 2009			3,961,900	3,961,900			0	0	
4043	WUD FPL Debt Service Coverage Fund			1,648,729	1,648,729			1,687,554	1,687,554	
4044	GUA Debt Service			725,000	725,000			724,000	724,000	
4045	GUA01 Wachovia 2009 Loan			594,000	594,000			0	0	
4047	Debt Service WUD 2013 Ref			6,221,800	6,221,800			6,256,000	6,256,000	
4048	WUD 26.9M Water & Sewer Refunding Series 2015			817,800	817,800			914,000	914,000	
4049	WUD 44.105M Water & Sewer Rev Ref 2019 (FPL Reclaim Water)			0	0			2,642,000	2,642,000	
4100	Airport Operations			103,105,827	103,105,827			76,794,133	76,794,133	
4110	Airport Capital Projects			7,795,021	7,795,021			7,631,204	7,631,204	

BUDGET COMPARISON BY FUND - FY 2020 AND 2021
Board of County Commissioners

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

2020 Tentative Non-Exempt Valuation Countywide \$210,322,482,246

Fund	Fund Name	2020 Adopted				2021 Tentative					
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended	
4111	Airports Imp & Dev Fund		0	161,462,709	161,462,709		0	169,675,578	169,675,578		
4112	Airprt Passenger Facility Chgs		0	78,775,231	78,775,231		0	69,290,833	69,290,833		
4113	Noise Abatement & Mitigation		0	494,497	494,497		0	731,861	731,861		
4114	Airports Restricted Assets Fd		0	1,482,511	1,482,511		0	1,248,556	1,248,556		
4138	Debt Serv 16M PBIA Tax Rev Ref 2006B		0	3,460,209	3,460,209		0	3,234,520	3,234,520		
4139	Debt Serv 57M PBIA Rev Ref Bonds 2016		0	2,968,152	2,968,152		0	2,964,560	2,964,560		
5000	Fleet Management		0	60,867,642	60,867,642		0	61,367,157	61,367,157	71,014,672	
5010	Property & Casualty Insurance		0	15,487,045	15,487,045		0	18,901,827	18,901,827		
5011	Risk Management Fund		0	20,106,497	20,106,497		0	18,416,312	18,416,312		
5012	Employee Health Ins		0	95,577,212	95,577,212		0	97,521,925	97,521,925		
		4.8580	966,614,721	3,476,439,712	4,448,283,780	4.8124	1,012,162,989	3,639,353,671	4,651,516,660	4,648,364,645	
	Gross-Total Countywide Funds										
	Less: Interfund Transfers		0	(521,993,248)	(521,993,248)		0	(524,645,806)	(524,645,806)	(534,324,919)	
	Less: Interdepartmental Charges		0	(18,843,454)	(18,843,454)		0	(19,157,940)	(19,157,940)		
	Less: Internal Service Charges		0	(140,882,558)	(140,882,558)		0	(146,874,138)	(146,874,138)		
		4.8580	966,614,721	2,794,720,452	3,766,564,520	4.8124	1,012,162,989	2,948,675,787	3,960,838,776	4,114,039,726	
	Net-Total Countywide Funds										

BUDGET COMPARISON BY FUND - FY 2020 AND 2021

Board of County Commissioners

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Fund	Fund Name	2020 Adopted				2021 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1180	County Library	0.5491	57,921,453	10,514,225	68,435,678	0.5491	61,271,262	12,851,571	74,122,833	74,193,341
1300	Fire/Rescue MSTU	3.4581	277,582,505	169,664,711	447,247,216	3.4581	295,180,299	183,447,879	478,628,178	478,628,178
1301	Fire/Rescue Jupiter MSTU	1.9097	21,768,240	(762,160)	21,006,080	1.8911	22,562,984	(287,583)	22,275,401	22,275,401
1303	Aviation Battalion		0	7,156,901	7,156,901		0	7,574,328	7,574,328	7,574,328
1304	F/R Long-Term Disability Plan		0	10,794,122	10,794,122		0	10,198,605	10,198,605	10,198,605
1305	MSBU-Hydrant Rental Boca Raton		0	405,182	405,182		0	397,709	397,709	397,709
1306	MSBU-Hydrant Rental-Riviera Beh		0	50,642	50,642		0	52,721	52,721	52,721
1400	MSTD - Building		0	76,368,838	76,368,838		0	43,747,568	43,747,568	43,914,278
2524	19.5M GO 10 DS, Ref Part 30M Library GO 03	0.0221	2,331,204	(76,604)	2,254,600	0.0195	2,175,905	(21,605)	2,154,300	2,154,300
2531	11.8M GO 14 DS, Ref Part 22M Library GO 06	0.0158	1,666,653	(53,753)	1,612,900	0.0147	1,640,298	(24,898)	1,615,400	1,615,400
3511	Unicorp Impr Fund		0	12,795,226	12,795,226		0	13,272,291	13,272,291	13,272,291
3700	Fire Rescue Improvement		0	36,584,346	36,584,346		0	55,835,114	55,835,114	55,835,114
3704	Fire Rescue Impact Fees		0	6,581,829	6,581,829		0	5,913,646	5,913,646	5,913,646
3750	Library Improvement Fund		0	11,590,896	11,590,896		0	14,247,687	14,247,687	14,247,687
3751	Library Expansion Prgm		0	32,208,364	32,208,364		0	41,134,250	41,134,250	41,134,250
3752	Library Impact Fees		0	4,364,928	4,364,928		0	5,099,275	5,099,275	5,099,275
			361,270,055	378,187,693	739,457,748		382,830,748	393,438,558	776,269,306	776,506,524
	Less: Interfund Transfers			(92,335,819)	(92,335,819)			(65,945,314)	(65,945,314)	(65,945,314)
	Less: Interdepartmental Charges			(6,546,352)	(6,546,352)			(7,436,917)	(7,436,917)	(7,436,917)
			361,270,055	279,305,522	640,575,577		382,830,748	320,056,327	702,887,075	703,124,293
	Net-Total Countywide Funds & Dependent Districts		1,327,884,776	3,074,025,974	4,407,140,097		1,394,993,737	3,268,732,114	4,663,725,851	4,651,131,941
	Gross-Total All Funds		1,327,884,776	3,854,627,405	5,187,741,528		1,394,993,737	4,032,792,229	5,427,785,966	5,424,871,169