

6A-1

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY**

Meeting Date: July 11, 2023

- Consent Regular
 Ordinance Public Hearing

Department:
Submitted By: Office of Financial Management and Budget
Submitted For: County Administration

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to authorize:

A) Staff to submit proposed not-to-exceed millage rates for the FY 2024 budget to the Property Appraiser as follows:

	FY 2023 Adopted		FY 2024 Rollback		FY 2024 Proposed		Over/(Under)	
	Millage	Taxes	Millage	Taxes	Millage	Taxes	Rollback	
Countywide Non-Voted	4.7150	\$1,203,884,310	4.2080	\$1,221,507,008	4.7150	\$1,368,680,025	\$147,173,017	12.05%
Library	0.5491	73,805,405	0.4900	75,130,339	0.5491	84,191,978	9,061,639	12.06%
Fire-Rescue MSTU	3.4581	357,798,230	3.0868	364,264,879	3.4581	408,080,983	43,816,104	12.03%
Jupiter Fire-Rescue MSTU	1.8713	26,418,473	1.6675	26,467,241	1.7879	28,378,279	1,911,038	7.22%
Aggregate-Excluding Voted Debt	6.5088	\$1,661,906,418	5.8887	\$1,709,384,107	6.5086	\$1,889,331,265		10.53%
Countywide Voted-Debt	0.0289	\$7,384,943			0.0188	\$5,461,247		
Countywide-Library Voted-Debt	0.0290	3,897,936			0.0108	1,655,934		

B) Staff to submit to the Property Appraiser public hearing dates of Thursday, September 7 at 5:05 p.m. and Tuesday, September 26 at 5:05 p.m. in the Commission Chambers, 6th floor of the Robert Weisman Governmental Center for the FY 2024 budget;

C) Administrative adjustments to establish funding in the FY 2024 budget for capital projects approved and established in the current fiscal year. These projects were approved in the current fiscal year (FY 2023) after the preparation of the proposed budget and are therefore not currently included in the FY 2024 budget. These adjustments will have no impact on proposed Ad Valorem taxes and will be incorporated into the tentative budget to be presented at the first public hearing; and

D) Administrative adjustments to establish funding in the FY 2024 budget for designated fund balances for contingency and other projects and carryover for encumbrances. These balances and encumbrances were approved in the current fiscal year (FY 2023) after the preparation of the proposed budget and are therefore not currently included in the FY 2024 budget. These adjustments will have no impact on proposed Ad Valorem taxes and will be incorporated into the tentative budget to be presented at the first public hearing.

Summary: The proposed millage rates for Countywide, Library, and Fire Rescue MSTU are at the current year millage rate and above the rolled-back rate. The millage rate for the Jupiter Fire MSTU is below the current year millage rate and above the rolled-back rate. These millage rates are not-to-exceed rates, and may be lowered but not raised at the September public hearings, without additional Truth in Millage (TRIM) notices being sent out. If the rates are raised at the first September public hearing, new notices to the property owners must be prepared by the Property Appraiser and mailed between 10 to 15 days prior to the second September public hearing at the County's expense. This expense is estimated to be approximately \$500,000. The rates cannot be raised at the second September public hearing. Countywide (DB)

Background and Policy Issues: In accordance with Florida Statute Chapter 200 (Truth in Millage), each taxing authority shall, within the later of 35 days of certification of value or July 1st, advise the Property Appraiser of:

- Proposed millage rate.
- Current year rolled-back rate (computed pursuant to Section 200.065, F.S.).
- The date, time, and place of the Tentative Budget Hearing.

Attachments:
Budget Packet

Recommended by: 
OFMB Director

7/6/2023
Date

Approved by: 
County Administrator

7/7/2023
Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2023	2024	2025	2026	2027
Capital Expenditures					
Operating Costs					
External Revenues					
Program Income (County)					
In-Kind Match (County)					
NET FISCAL IMPACT					
# ADDITIONAL FTE POSITIONS (Cumulative)					

Is Item Included in Current Budget? Yes No

Is this item using Federal Funds Yes No

Budget Account No.: Fund Dept Unit Object Program

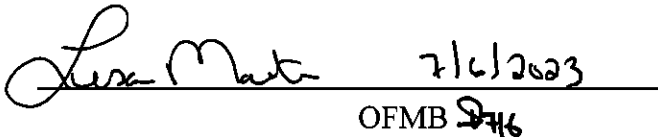

B. Recommended Sources of Funds/Summary of Fiscal Impact:

The total tentative budget is \$7,618,480,261.

C. Departmental Fiscal Review: _____

III. REVIEW COMMENTS

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



 OFMB *DM* Contract Dev. and Control

B. Legal Sufficiency:


 Assistant County Attorney

C. Other Department Review:

 Department Director

This summary is not to be used as a basis for payment.

**Board of County Commissioners
FY 2024 Tentative Budget
July 11, 2023**

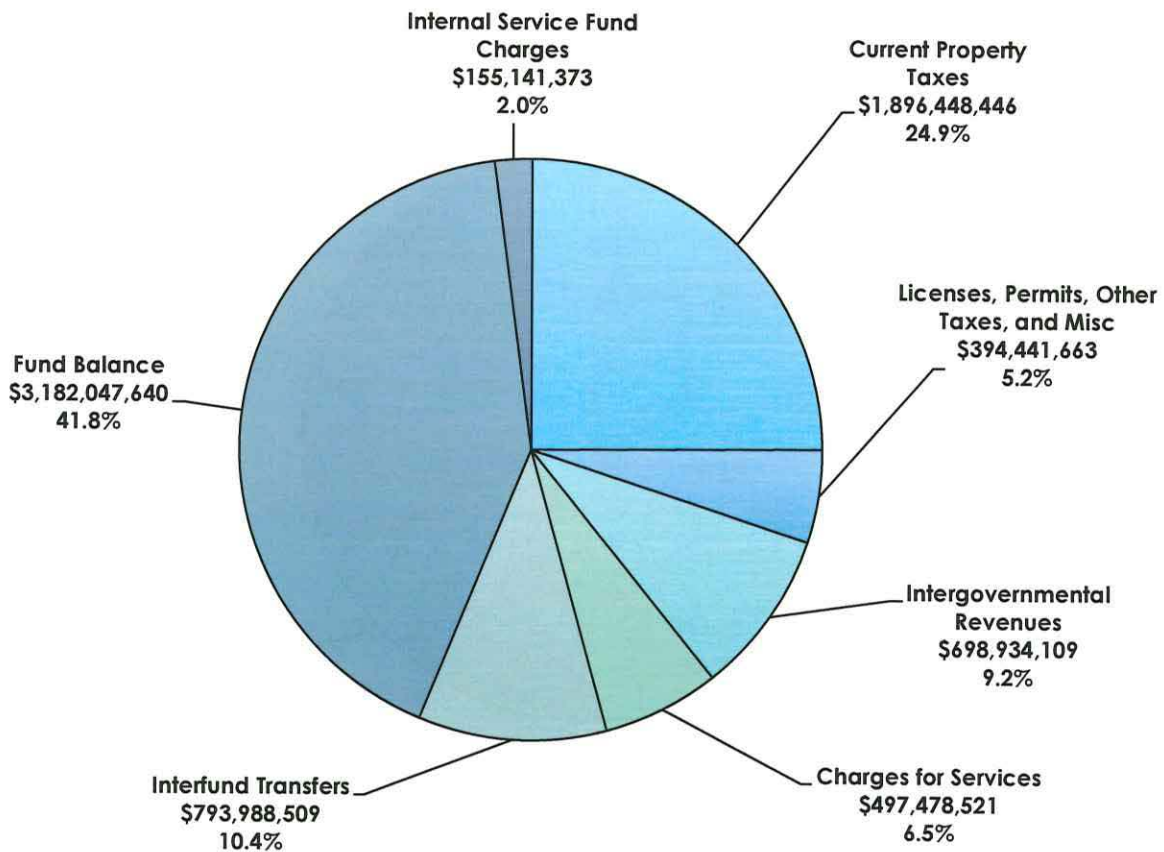
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Ad Valorem Taxes and Millage Rates 2021 - 2024 Comparison

		Fiscal Year				2023 - 2024 Change	
		Adopted 2021	Adopted 2022	Adopted 2023	Proposed 2024	Amount	%
Countywide							
Taxes	General	\$ 1,005,656,949	\$ 1,062,035,841	\$ 1,203,884,310	\$ 1,368,680,025	\$ 164,795,715	13.7%
	Voted Debt	6,506,040	7,425,522	7,384,943	5,461,247	(1,923,696)	-26.0%
	Total	<u>\$ 1,012,162,989</u>	<u>\$ 1,069,461,363</u>	<u>\$ 1,211,269,253</u>	<u>\$ 1,374,141,272</u>	<u>\$ 162,872,019</u>	13.4%
Millage Rate	General	4.7815	4.7815	4.7150	4.7150		
	Voted Debt	0.0309	0.0334	0.0289	0.0188		
	Total	<u>4.8124</u>	<u>4.8149</u>	<u>4.7439</u>	<u>4.7338</u>		
Library							
Taxes	General	\$ 61,271,262	\$ 64,676,919	\$ 73,805,405	\$ 84,191,978	\$ 10,386,573	14.1%
	Voted Debt	3,816,203	3,922,311	3,897,936	1,655,934	(2,242,002)	-57.5%
	Total	<u>\$ 65,087,465</u>	<u>\$ 68,599,230</u>	<u>\$ 77,703,341</u>	<u>\$ 85,847,912</u>	<u>\$ 8,144,571</u>	10.5%
Millage Rate	General	0.5491	0.5491	0.5491	0.5491		
	Voted Debt	0.0342	0.0333	0.0290	0.0108		
	Total	<u>0.5833</u>	<u>0.5824</u>	<u>0.5781</u>	<u>0.5599</u>		
Main Fire Rescue MSTU							
Taxes		\$ 295,180,299	\$ 313,235,018	\$ 357,798,230	\$ 408,080,983	\$ 50,282,753	14.1%
Millage Rate		3.4581	3.4581	3.4581	3.4581		
Jupiter Fire Rescue MSTU							
Taxes		\$ 22,562,984	\$ 22,339,347	\$ 26,418,473	\$ 28,378,279	\$ 1,959,806	7.4%
Millage Rate		1.8911	1.7880	1.8713	1.7879		

Sources of Funds by Category

Total of All Funds **\$7,618,480,261**



County revenues come from many sources, of which Property Taxes represent only 24.9% of the total. Property Taxes represent 42.7% of the current revenues (excluding fund balance).

Licenses, Permits, Other Taxes, and Misc 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. This also includes revenues that are generated by funds invested by the County, revenues received from bond issuances, revenues not otherwise categorized, and statutory reserves which are budgeted at a negative 5% of anticipated revenues.

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

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

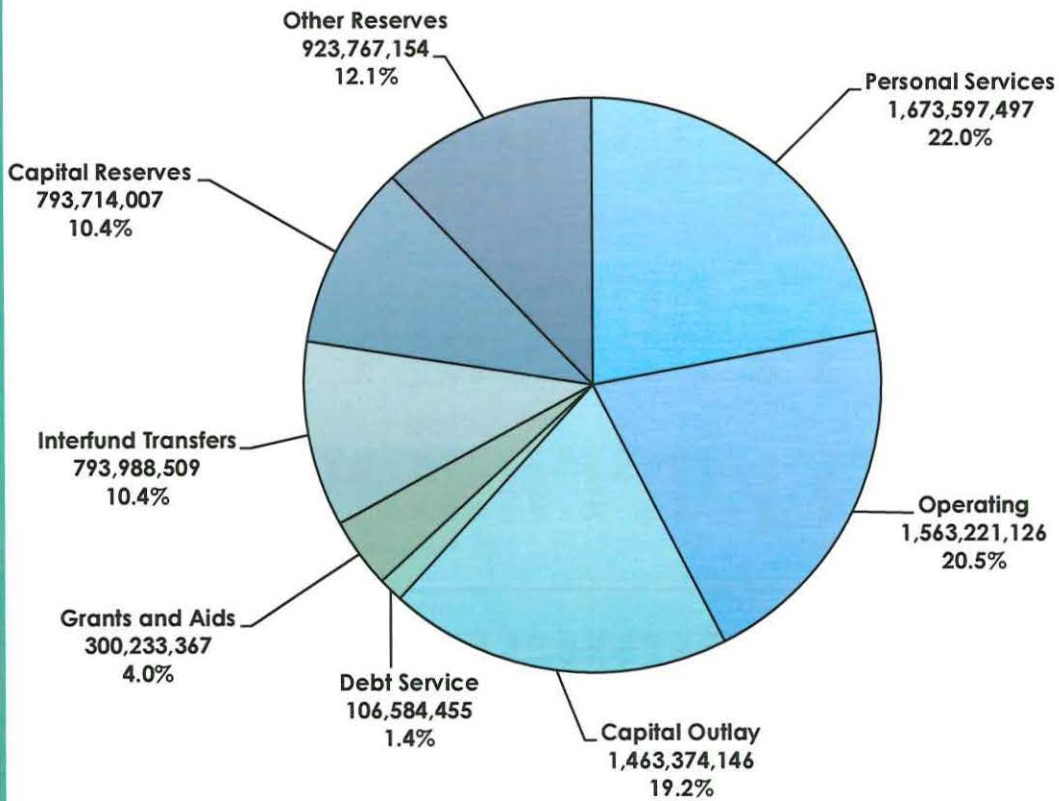
Interfund Transfers occur between funds. A transfer out of one fund is reflected as an expense, while the offsetting transfer into another fund appears as revenue.

Fund Balances represent carryover funds from the prior fiscal year and is 41.8% 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 **\$7,618,480,261**



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, road material and supplies, books, 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 (\$3,537,827) 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.

**PALM BEACH COUNTY, FLORIDA
SUMMARY OF DEPARTMENT REVENUES AND EXPENSES
FY 2024 BUDGET REQUEST**

	EXPENSES				REVENUES*			
	2023	2024	Change	% Change	2023	2024	Change	% Change
Dependent Districts								
County Library	86,791,526	100,485,710	13,694,184	15.78%	12,986,121	16,293,732	3,307,611	25.47%
Fire Rescue - Main MSTU	571,401,407	639,467,267	68,065,860	11.91%	213,603,177	231,386,284	17,783,107	8.33%
Jupiter Fire Rescue	26,191,077	27,272,921	1,081,844	4.13%	(227,396)	(1,105,358)	(877,962)	386.09%
Dependent Districts	684,384,010	767,225,898	82,841,888	12.10%	226,361,902	246,574,658	20,212,756	8.93%
Other								
Commission on Ethics	863,325	914,166	50,841	5.89%	0	0	0	0.00%
Community Redevelopment Agencies	61,379,899	70,885,805	9,505,906	15.49%	0	0	0	0.00%
Health Department	2,192,546	2,302,173	109,627	5.00%	0	0	0	0.00%
Financially Assisted Agencies/Cnty Sponsored	13,766,971	14,179,980	413,009	3.00%	0	0	0	0.00%
General Government	32,261,237	35,421,867	3,160,630	9.80%	100,000	100,000	0	0.00%
General Government - Indirect Cost Centers	(23,599,711)	(23,465,683)	134,028	-0.57%	0	0	0	0.00%
Other County Funded Programs	21,716,737	21,741,737	25,000	0.12%	0	0	0	0.00%
Office of Inspector General	3,693,074	3,911,482	218,408	5.91%	876,664	1,009,033	132,369	15.10%
Value Adjustment Board	799,000	1,050,217	251,217	31.44%	270,000	270,000	0	0.00%
Other	113,073,078	126,941,744	13,868,666	12.27%	1,246,664	1,379,033	132,369	10.62%
Judicial								
Court Administration	3,259,603	3,365,732	106,129	3.26%	343,000	351,000	8,000	2.33%
Law Library	549,689	616,647	66,958	12.18%	347,270	346,856	(414)	-0.12%
Public Defender	272,503	272,861	358	0.13%	0	0	0	0.00%
State Attorney	537,857	533,894	(3,963)	-0.74%	0	0	0	0.00%
Court Related Information Technology	7,455,641	6,721,069	(734,572)	-9.85%	3,040,000	2,660,000	(380,000)	-12.50%
Judicial	12,075,293	11,510,203	(565,090)	-4.68%	3,730,270	3,357,856	(372,414)	-9.98%
Constitutional Officers								
Clerk and Comptroller	18,053,012	18,965,235	912,223	5.05%	500,000	0	(500,000)	-100.00%
Property Appraiser	22,138,990	23,555,633	1,416,643	6.40%	0	0	0	0.00%
Sheriff	835,135,815	877,025,755	41,889,940	5.02%	91,881,504	99,495,543	7,614,039	8.29%
Sheriff Grants/Other	14,753,563	17,546,900	2,793,337	18.93%	14,468,563	16,996,900	2,528,337	17.47%
Supervisor of Elections	22,805,890	34,785,958	11,980,068	52.53%	1,000,000	1,000,000	0	0.00%
Tax Collector	21,778,988	23,707,732	1,928,744	8.86%	0	0	0	0.00%
Constitutional Officers	934,666,258	995,587,213	60,920,955	6.52%	107,850,067	117,492,443	9,642,376	8.94%
	3,396,593,369	3,713,330,575	316,737,206		1,503,088,248	1,661,581,332	158,493,084	

* Revenues do not reflect Ad Valorem Revenues

** Included in this department is \$15 million for Affordable/Workforce Housing

Funding Request

Dept	Project Title	Funding Prior FY's	Ad Valorem	County Administrator's Cut	Revised Ad Valorem	Surtax	Grants	Impact Fees	Building	Operating	Other	Total	FY 2025 - FY 2028
													Projections
Countywide Non Ad Valorem Funded													
Engineering	Signals-Okeechobee Blvd and Quadriple Blvd	-	-	-	-	-	-	-	-	-	-	-	500,000
Engineering	Signals-Southern Blvd/SR80/Big Blue Trace to RPB Blvd	-	-	-	-	-	-	-	-	-	-	-	400,000
Engineering	Signals-US-1 and Dixie Hwy	-	-	-	-	500,000	-	-	-	-	-	500,000	-
Engineering	Signals-Various TSMO Locations	-	-	-	-	-	-	-	-	-	-	-	1,000,000
Engineering	Signals-Video Detection (80+/- Intersections)	500,000	-	-	-	800,000	-	-	-	-	-	800,000	900,000
Engineering	Signals-W. Atlantic Ave/Lyons Rd to Congress Ave	-	-	-	-	400,000	-	-	-	-	-	400,000	-
Engineering	Street Lighting-Pleasant Ridge	-	-	-	-	180,000	-	-	-	-	-	180,000	-
Engineering	Street Lighting-Street Lighting FY 2024	-	-	-	-	815,000	-	-	-	-	-	815,000	-
Engineering	Street Lighting-Street Lighting FY 2025	-	-	-	-	-	-	-	-	-	-	-	916,000
Engineering	Street Lighting-Street Lighting FY 2026	-	-	-	-	-	-	-	-	-	-	-	951,000
Engineering	Striping-Sections of 10th Ave N.	100,000	-	-	-	-	-	-	-	-	-	-	100,000
Engineering	Striping-Sections of 45th St	100,000	-	-	-	-	-	-	-	-	-	-	75,000
Engineering	Striping-Sections of Australian Ave	200,000	-	-	-	-	-	-	-	-	-	-	125,000
Engineering	Striping-Sections of Belvedere Rd	150,000	-	-	-	125,000	-	-	-	-	-	125,000	50,000
Engineering	Striping-Sections of Clint Moore Rd	100,000	-	-	-	-	-	-	-	-	-	-	100,000
Engineering	Striping-Sections of Congress Ave	400,000	-	-	-	100,000	-	-	-	-	-	100,000	300,000
Engineering	Striping-Sections of Donald Ross Rd	50,000	-	-	-	125,000	-	-	-	-	-	125,000	25,000
Engineering	Striping-Sections of Gateway Blvd	100,000	-	-	-	-	-	-	-	-	-	-	100,000
Engineering	Striping-Sections of Hagen Ranch Rd	100,000	-	-	-	100,000	-	-	-	-	-	100,000	75,000
Engineering	Striping-Sections of Haverhill Rd	300,000	-	-	-	-	-	-	-	-	-	-	100,000
Engineering	Striping-Sections of Hypoluxo Rd	175,000	-	-	-	100,000	-	-	-	-	-	100,000	-
Engineering	Striping-Sections of Indiantown Rd	275,000	-	-	-	-	-	-	-	-	-	-	100,000
Engineering	Striping-Sections of Jog Rd	700,000	-	-	-	200,000	-	-	-	-	-	200,000	200,000
Engineering	Striping-Sections of Lake Ida Rd	100,000	-	-	-	-	-	-	-	-	-	-	75,000
Engineering	Striping-Sections of Lantana Rd	175,000	-	-	-	100,000	-	-	-	-	-	100,000	100,000
Engineering	Striping-Sections of Lawrence Rd	100,000	-	-	-	-	-	-	-	-	-	-	100,000
Engineering	Striping-Sections of Linton Blvd	75,000	-	-	-	50,000	-	-	-	-	-	50,000	50,000
Engineering	Striping-Sections of Lyons Rd	400,000	-	-	-	-	-	-	-	-	-	-	200,000
Engineering	Striping-Sections of Military Trl	600,000	-	-	-	100,000	-	-	-	-	-	100,000	200,000
Engineering	Striping-Sections of Okeechobee Blvd	100,000	-	-	-	-	-	-	-	-	-	-	100,000
Engineering	Striping-Sections of Old Dixie Hwy	250,000	-	-	-	-	-	-	-	-	-	-	125,000
Engineering	Striping-Sections of Palm Beach Lakes Blvd	50,000	-	-	-	-	-	-	-	-	-	-	50,000
Engineering	Striping-Sections of Seacrest Blvd	150,000	-	-	-	-	-	-	-	-	-	-	50,000
Engineering	Striping-Sections of Summit Blvd	125,000	-	-	-	-	-	-	-	-	-	-	75,000
Engineering	Striping-Sections of Woolbright Rd	50,000	-	-	-	-	-	-	-	-	-	-	150,000
Engineering			\$ -	\$ -	\$ -	\$ 34,095,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,095,000	81,278,000
ERM	Acreage Pines Boardwalk Trails and Shade Shelter	550,000	-	-	-	-	-	-	-	-	-	-	200,000
ERM	Central Boca Raton Shore Protection	-	-	-	-	-	-	-	-	-	1,000,000	1,000,000	3,500,000
ERM	Coral Cove Dune Restoration	-	-	-	-	-	-	-	-	-	1,000,000	1,000,000	3,750,000
ERM	Delaware Scrub Wildlife Observation Platform	-	-	-	-	-	-	-	-	-	50,000	50,000	250,000
ERM	Delray Beach Shore Protection	-	-	-	-	-	-	-	-	-	500,000	500,000	2,500,000
ERM	Emergency Beach Responses	-	-	-	-	-	-	-	-	-	1,500,000	1,500,000	3,239,000
ERM	Frenchman's Forest Natural Area Rec and Support Facilities	-	-	-	-	-	-	-	-	-	300,000	300,000	500,000
ERM	Hungryland Slough Natural Area Trails and Facilities	-	-	-	-	-	-	-	-	-	-	-	1,300,000
ERM	Jupiter Ridge Natural Area Recreational and Support	-	-	-	-	-	-	-	-	-	-	-	750,000
ERM	Lake Park Scrub Natural Area Trails and Facilities	-	-	-	-	-	-	-	-	-	-	-	700,000
ERM	Lantana Scrub Natural Area Trails and Facilities	-	-	-	-	-	-	-	-	-	-	-	250,000
ERM	Limestone Creek Natural Area Trails and Facilities	800,000	-	-	-	-	-	-	-	-	250,000	250,000	100,000
ERM	NCCSPP - Juno Beach	-	-	-	-	-	-	-	-	-	383,000	383,000	2,007,000
ERM	NCCSPP - Jupiter/Carlin	-	-	-	-	-	-	-	-	-	383,000	383,000	2,150,000
ERM	NCCSPP - South Jupiter	-	-	-	-	-	-	-	-	-	1,500,000	1,500,000	4,500,000
ERM	North Boca Raton Shore Protection	-	-	-	-	-	-	-	-	-	500,000	500,000	3,000,000
ERM	Ocean Ridge Shore Protection	-	-	-	-	-	-	-	-	-	1,000,000	1,000,000	5,000,000

		Funding Request											FY 2025 - FY 2028
Dept	Project Title	Funding Prior FY's	Ad Valorem	County Administrator's Cut	Revised Ad Valorem	Surtax	Grants	Impact Fees	Building	Operating	Other	Total	Projections
Countywide Non Ad Valorem Funded													
Parks	Peanut Island Park Improvements	2,400,000	-	-	-	-	-	550,000	-	-	-	550,000	1,650,000
Parks	Riverbend Park Development Phase IV	-	-	-	-	-	-	-	-	-	-	-	1,250,000
Parks	Riverbend/Loxahatchee River Battlefield Interpretive Center	-	-	-	-	-	-	-	-	-	-	-	6,300,000
Parks	Sandalfoot Cove Park Athletic Complex Building Replacement	-	-	-	-	-	-	-	-	-	-	-	949,000
Parks	Southwinds Golf Course Greens Renovation	1,600,000	-	-	-	-	-	-	-	-	400,000	400,000	-
Parks	Southwinds Golf Course Irrigation System Improvements	-	-	-	-	-	-	-	-	-	500,000	500,000	-
Parks	Villages of Windsor Park Design and Development Phase I	3,250,000	-	-	-	-	-	1,300,000	-	-	-	1,300,000	2,270,000
Parks	West Delray Regional Park Improvements	-	-	-	-	-	-	-	-	-	-	-	1,200,000
Parks			\$ -	\$ -	\$ -	\$ 6,426,000	\$ -	\$ 2,750,000	\$ -	\$ -	\$ 3,505,000	\$ 12,681,000	35,039,000
TOTAL Countywide Non Ad Valorem Projects			\$ -	\$ -	\$ -	\$ 89,095,000	\$ -	\$ 2,750,000	\$ (4,000,000)	\$ -	\$ 23,061,000	\$ 110,906,000	435,994,000
Dependent Districts													
Fire	Fire Rescue Headquarters Draeger Training Prop	720,000	185,000	-	185,000	-	-	-	-	-	-	185,000	-
Fire	Fire Station 24 Replacement	6,700,000	1,000,000	-	1,000,000	-	-	-	-	-	-	1,000,000	8,000,000
Fire	Fire Station 33 Renovations	3,500,000	2,500,000	-	2,500,000	-	-	-	-	-	-	2,500,000	2,500,000
Fire	Fire Station 43 Replacement	2,700,000	1,000,000	-	1,000,000	-	-	-	-	-	-	1,000,000	5,000,000
Fire	Fire Station 52 Replacement	4,000,000	2,000,000	-	2,000,000	-	-	-	-	-	-	2,000,000	8,000,000
Fire	Fire Station 92 Lake Worth West	8,700,000	1,800,000	-	1,800,000	-	-	1,200,000	-	-	-	3,000,000	3,000,000
Fire	Fire Station Agricultural Reserve Central	8,339,000	8,000,000	-	8,000,000	-	-	-	-	-	-	8,000,000	-
Fire	Fire Station Agricultural Reserve South	4,700,000	1,000,000	-	1,000,000	-	-	-	-	-	-	1,000,000	7,000,000
Fire	Fire Station Arden	2,000,000	1,000,000	-	1,000,000	-	-	-	-	-	-	1,000,000	12,000,000
Fire	Fire Station New (TBD)	1,000,000	3,000,000	-	3,000,000	-	-	-	-	-	-	3,000,000	12,000,000
Fire	Fire Station Renovations	11,000,000	9,000,000	-	9,000,000	-	-	-	-	-	-	9,000,000	20,000,000
Fire	Fire Station Replacement (TBD)	7,000,000	1,500,000	-	1,500,000	-	-	-	-	-	-	1,500,000	3,000,000
Fire	Fire Station Seminole Pratt / Beeline (Caloosa)	3,599,000	2,000,000	-	2,000,000	-	-	-	-	-	-	2,000,000	6,000,000
Fire	Fire Stations Bay Door Replacements	-	800,000	-	800,000	-	-	-	-	-	-	800,000	2,600,000
Fire	Fire Stations Bay Floor Replacement	-	300,000	-	300,000	-	-	-	-	-	-	300,000	1,200,000
Fire	Fire Stations Facility Hardening	-	500,000	-	500,000	-	-	-	-	-	-	500,000	2,000,000
Fire	Fire Stations Painting	-	480,000	-	480,000	-	-	-	-	-	-	480,000	2,000,000
Fire	Fire Stations Restroom Renovations	-	400,000	-	400,000	-	-	-	-	-	-	400,000	-
Fire	Fire Stations Roofing Replacement	-	500,000	-	500,000	-	-	-	-	-	-	500,000	4,000,000
Fire	Fire Stations Traffic Signal Preemption	2,500,000	1,000,000	-	1,000,000	-	-	-	-	-	-	1,000,000	500,000
Fire	Headquarters Training Rubble Pile	910,000	225,000	-	225,000	-	-	-	-	-	-	225,000	6,000,000
Fire			\$ 38,190,000	\$ -	\$ 38,190,000	\$ -	\$ -	\$ 1,200,000	\$ -	\$ -	\$ -	\$ 39,390,000	104,800,000
Library	Canyon	34,898,000	-	-	-	-	-	962,000	-	-	-	962,000	-
Library	Carpet Replacement	-	-	-	-	-	-	-	-	-	-	-	305,000
Library	Gardens Branch Library - Various Improvements	-	1,500,000	-	1,500,000	-	-	-	-	-	-	1,500,000	-
Library	Hagen Ranch Road Library - Renovation	-	-	-	-	-	-	-	-	-	-	-	4,000,000
Library	Hypoluxo Branch Library	-	2,500,000	-	2,500,000	-	-	-	-	-	-	2,500,000	-
Library	Int/Ext Painting of Branches	-	-	-	-	-	-	-	-	-	-	-	560,000
Library	Library Roof Repair/Replacement	-	1,000,000	-	1,000,000	-	-	-	-	-	-	1,000,000	2,775,000
Library	Main Library	-	-	-	-	-	-	-	-	-	-	-	-
Library	Main Library - Renovations	-	2,200,000	-	2,200,000	-	-	-	-	-	-	2,200,000	-
Library	Multiple Libraries - A/C Repair/Replacement	-	535,000	-	535,000	-	-	-	-	-	-	535,000	1,050,000
Library	Multiple Libraries - Automatic Doors	-	200,000	-	200,000	-	-	-	-	-	-	200,000	-
Library	Multiple Libraries - Lighting	-	550,000	-	550,000	-	-	-	-	-	-	550,000	550,000
Library	Multiple Libraries - Security/Fire Alarm	-	365,000	-	365,000	-	-	-	-	-	-	365,000	725,000
Library	Multiple Libraries Remodel Circulation Desk	-	220,000	-	220,000	-	-	-	-	-	-	220,000	-
Library	Systemwide - Parking Lot Repairs	-	400,000	-	400,000	-	-	-	-	-	-	400,000	110,000
Library			\$ 9,470,000	\$ -	\$ 9,470,000	\$ -	\$ -	\$ 962,000	\$ -	\$ -	\$ -	\$ 10,432,000	10,075,000
TOTAL Dependent Districts			\$ 47,660,000	\$ -	\$ 47,660,000	\$ -	\$ -	\$ 2,162,000	\$ -	\$ -	\$ -	\$ 49,822,000	114,875,000

Funding Request

Dept	Project Title	Funding Prior FY's	Ad Valorem	County Administrator's Cut	Revised Ad Valorem	Surtax	Grants	Impact Fees	Building	Operating	Other	Total	FY 2025 - FY 2028 Projections
Enterprise Funds													
Airports	PBIA - Air Cargo Building 1475 Landside Repairs	-	-	-	-	-	-	-	-	-	-	-	1,250,000
Airports	PBIA - Airfield Electrical Vault Improvements	-	-	-	-	-	-	-	-	-	-	-	-
Airports	PBIA - Airfield Pavement Crack Seal, Surface Treatment & Re	-	-	-	-	-	-	-	-	-	-	-	575,000
Airports	PBIA - Airfield Pavement Improvements	-	-	-	-	-	-	-	-	1,000,000	-	1,000,000	2,000,000
Airports	PBIA - Airport Administration Equipment	-	-	-	-	-	-	-	-	350,000	-	350,000	200,000
Airports	PBIA - Airport Wide Signage and Wayfinding Improvements	-	-	-	-	-	-	-	-	-	-	-	-
Airports	PBIA - Airside Improvements	-	-	-	-	-	-	-	-	289,000	-	289,000	1,200,000
Airports	PBIA - Building 3400 Improvements	5,524,000	-	-	-	-	-	-	-	500,000	-	500,000	-
Airports	PBIA - Building 846 Renovations	-	-	-	-	-	-	-	-	100,000	-	100,000	-
Airports	PBIA - Building 846 Re-Roof	-	-	-	-	-	-	-	-	-	-	-	1,500,000
Airports	PBIA - Camera Improvements at Bottom of Escalators	-	-	-	-	-	-	-	-	100,000	-	100,000	-
Airports	PBIA - Ceiling Mount Flight Information System Installation	-	-	-	-	-	-	-	-	-	-	-	900,000
Airports	PBIA - Cellphone Lot Exterior FIDS	-	-	-	-	-	-	-	-	-	-	-	250,000
Airports	PBIA - Closed Circuit Television (CCTV) Camera Improvements2	-	-	-	-	-	-	-	-	388,000	-	388,000	-
Airports	PBIA - Common Use Ticket Counter and Backwall Improvements	-	-	-	-	-	-	-	-	-	-	-	-
Airports	PBIA - Concourse A Furniture and Flooring	-	-	-	-	-	-	-	-	-	-	-	750,000
Airports	PBIA - Concourse C Carpet Replacement	-	-	-	-	-	-	-	-	-	-	-	300,000
Airports	PBIA - Concourse C Restroom Renovation	-	-	-	-	-	-	-	-	300,000	-	300,000	-
Airports	PBIA - Concourses A, B & C Re-Roofing	-	-	-	-	-	-	-	-	-	-	-	-
Airports	PBIA - Concourses B & C Secure Connector (Design)	-	-	-	-	-	-	-	-	500,000	-	500,000	-
Airports	PBIA - Cooling Tower Replacement	-	-	-	-	-	-	-	-	-	-	-	500,000
Airports	PBIA - Economy Parking Lot Rehabilitation - Phase 2	2,000,000	-	-	-	-	-	-	-	1,500,000	-	1,500,000	-
Airports	PBIA - EMAS Preventative Maintenance Activities	-	-	-	-	-	-	-	-	50,000	-	50,000	-
Airports	PBIA - Engineered Material Arresting System Replacement	-	-	-	-	-	-	-	-	-	-	-	-
Airports	PBIA - Expand/Reconfigure Security Checkpoints and Concourse	-	-	-	-	-	-	-	-	-	-	-	-
Airports	PBIA - Federal Inspection Service Facility Rehabilitation	-	-	-	-	-	-	-	-	-	-	-	2,000,000
Airports	PBIA - Fire Rescue Building and Equipment Improvements	-	-	-	-	-	-	-	-	1,400,000	-	1,400,000	-
Airports	PBIA - Grounds Maintenance Equipment	-	-	-	-	-	-	-	-	1,339,000	-	1,339,000	1,600,000
Airports	PBIA - Install Access Control on Gate V24 (Golfview)	-	-	-	-	-	-	-	-	140,000	-	140,000	-
Airports	PBIA - Landside Projects Improvements	-	-	-	-	-	-	-	-	200,000	-	200,000	800,000
Airports	PBIA - Long Term and Premium Parking Lots Rehabilitation	-	-	-	-	-	-	-	-	-	-	-	1,800,000
Airports	PBIA - Long Term Parking Garages 2 & 3 Repairs	-	-	-	-	-	-	-	-	3,000,000	-	3,000,000	-
Airports	PBIA - Main Terminal and Long-Term Garages No. 2 & No. 3 Pa	-	-	-	-	-	-	-	-	200,000	-	200,000	-
Airports	PBIA - Maintenance Compound Shed/Vehicle Protection Facility	-	-	-	-	-	-	-	-	200,000	-	200,000	-
Airports	PBIA - New Air Freight / Air Cargo Facility Construction	-	-	-	-	-	-	-	-	-	-	-	7,500,000
Airports	PBIA - Noise & Operations Monitoring System Replacement	-	-	-	-	-	-	-	-	500,000	-	500,000	-
Airports	PBIA - Operations Equipment	-	-	-	-	-	-	-	-	272,000	-	272,000	400,000
Airports	PBIA - Parking Toll Plaza Canopy Structure Replacement	1,000,000	-	-	-	-	-	-	-	-	-	-	3,000,000
Airports	PBIA - Perimeter Fiber Loop & Intrusion Detection	-	-	-	-	-	-	-	-	-	-	-	1,250,000
Airports	PBIA - Perimeter Roadway Rehabilitation & Signage Improvemen	-	-	-	-	-	-	-	-	-	-	-	5,350,000
Airports	PBIA - Re-Caulking of Panel Joints & Exterior Wall Repairs	-	-	-	-	-	-	-	-	100,000	-	100,000	200,000
Airports	PBIA - Relocated LAHSO Position on Runway 14	-	-	-	-	-	-	-	-	113,000	-	113,000	-
Airports	PBIA - Revenue Control Building Construction	-	-	-	-	-	-	-	-	-	-	-	2,500,000
Airports	PBIA - Rotating Beacon Replacement	-	-	-	-	-	-	-	-	-	-	-	250,000
Airports	PBIA - Runway 10L-28R Mill and Overlay	-	-	-	-	-	-	-	-	500,000	-	500,000	-
Airports	PBIA - Signage and Landscaping Improvements	-	-	-	-	-	-	-	-	-	-	-	1,000,000
Airports	PBIA - Skylight Replacement	-	-	-	-	-	-	-	-	-	-	-	-
Airports	PBIA - Taxiway A and C Holding Apron Design/ Construction	-	-	-	-	-	-	-	-	535,000	-	535,000	-
Airports	PBIA - Taxiway Connector at Taxiway C and M	-	-	-	-	-	-	-	-	148,000	-	148,000	-
Airports	PBIA - Taxiway L Rehabilitation	-	-	-	-	-	-	-	-	-	-	-	750,000
Airports	PBIA - Taxiway M New Culvert (Design)	-	-	-	-	-	-	-	-	125,000	-	125,000	-
Airports	PBIA - Taxiway M, M1, and M2 Reconstruction	-	-	-	-	-	-	-	-	150,000	-	150,000	375,000
Airports	PBIA - Taxiway Pavement Rehabilitation	-	-	-	-	-	-	-	-	-	-	-	700,000
Airports	PBIA - Taxiway R Rehabilitation (Construct)	-	-	-	-	-	-	-	-	-	-	-	-

Funding Request

Dept	Project Title	Funding Prior FY's	Ad Valorem	County Administrator's Cut	Funding Request							Total	FY 2025 - FY 2028 Projections		
					Revised Ad Valorem	Surtax	Grants	Impact Fees	Building	Operating	Other				
Five Yr Rd Prog	Glades Area - R&R Throughout the Glades	18,500,000	-	-	-	-	-	-	-	-	-	700,000	700,000	2,800,000	
Five Yr Rd Prog	Gun Club Rd/Forest Estates Dr to LWDD E-3 Canal	4,475,000	-	-	-	-	-	-	-	-	-	-	-	4,200,000	
Five Yr Rd Prog	Half Mile Road / Brook Isles Ave to Atlantic Ave.	-	-	-	-	-	-	-	100,000	-	-	-	100,000	-	
Five Yr Rd Prog	Haverhill Rd/Hypoluxo Rd to Lantana Rd	460,000	-	-	-	-	-	-	2,360,000	-	-	-	2,360,000	-	
Five Yr Rd Prog	Jog Rd /Glades Road to Yamato Road	700,000	-	-	-	-	-	-	-	-	-	-	-	1,200,000	
Five Yr Rd Prog	Kirk Rd/LWDD L-7 Canal to Summit Blvd	530,000	-	-	-	-	-	-	400,000	-	-	-	400,000	3,500,000	
Five Yr Rd Prog	Kirk Rd/Summit Blvd to Gun Club Rd	4,780,000	-	-	-	-	-	-	-	-	-	-	-	3,500,000	
Five Yr Rd Prog	Lawrence Rd/S. of Ponza Pl to Lantana Rd	4,850,000	-	-	-	-	-	-	2,200,000	-	-	-	2,200,000	-	
Five Yr Rd Prog	Linton Blvd and Military Tr	3,630,000	-	-	-	-	-	-	700,000	-	-	-	700,000	-	
Five Yr Rd Prog	Lyons Rd/Atlantic Ave to S. of Flavor Pict Rd	4,330,000	-	-	-	-	-	-	-	-	-	-	-	12,000,000	
Five Yr Rd Prog	Lyons Rd/S. of Flavor Pict Rd to Boynton Beach Blvd	100,000	-	-	-	-	-	-	14,000,000	-	-	-	14,000,000	-	
Five Yr Rd Prog	Lyons Rd/S. of LWDD L-11 Canal to N. of LWDD L-10 Canal	5,815,000	-	-	-	-	-	-	-	-	-	-	-	100,000	
Five Yr Rd Prog	Melaleuca Ln and Jog Rd	3,350,000	-	-	-	-	-	-	200,000	-	-	-	200,000	-	
Five Yr Rd Prog	Miner Rd/Military Tr to Lawrence Rd	1,260,000	-	-	-	-	-	-	3,800,000	-	-	-	3,800,000	-	
Five Yr Rd Prog	Ocean Ave Loan Repayment	12,438,000	-	-	-	-	-	-	-	-	-	1,031,000	1,031,000	4,062,000	
Five Yr Rd Prog	Okeechobee Blvd and Jog Rd	2,240,000	-	-	-	-	-	-	500,000	-	-	-	500,000	-	
Five Yr Rd Prog	Old Dixie Hwy/Yamato Rd to S. of Linton Blvd	11,000,000	-	-	-	-	-	-	-	-	-	-	-	2,000,000	
Five Yr Rd Prog	Palmetto Park Rd and Lyons Rd	1,210,000	-	-	-	-	-	-	-	-	-	-	-	100,000	
Five Yr Rd Prog	Park Ave./ E of Congress Ave-Old Dixie Hwy	-	-	-	-	-	-	-	-	-	-	-	-	700,000	
Five Yr Rd Prog	Prosperity Farms Rd./ 800N of Northlake Blvd - Donald Ross	-	-	-	-	-	-	-	-	-	-	-	-	8,700,000	
Five Yr Rd Prog	Recording Fees - Countywide	410,000	-	-	-	-	-	-	-	-	-	20,000	20,000	80,000	
Five Yr Rd Prog	Reserve - Bridges/Structures/Culverts/Pipes - Countywide	29,780,000	-	-	-	-	-	-	-	-	-	1,000,000	1,000,000	5,500,000	
Five Yr Rd Prog	Reserve - Drainage - Countywide	4,400,000	-	-	-	-	-	-	-	-	-	500,000	500,000	2,000,000	
Five Yr Rd Prog	Reserve - Intersections - Countywide	71,795,000	-	-	-	-	-	-	3,690,000	-	-	1,575,000	5,265,000	9,420,000	
Five Yr Rd Prog	Reserve - Pavement Markings - Countywide	2,400,000	-	-	-	-	-	-	-	-	-	400,000	400,000	1,600,000	
Five Yr Rd Prog	Reserve - Railroad Crossings - Countywide	6,000,000	-	-	-	-	-	-	-	-	-	600,000	600,000	2,400,000	
Five Yr Rd Prog	Reserve - Resurfacing - Countywide	23,000,000	-	-	-	-	-	-	-	-	-	2,000,000	2,000,000	8,000,000	
Five Yr Rd Prog	Reserve - Right of Way - Countywide	7,740,000	-	-	-	-	-	-	-	-	-	300,000	300,000	1,200,000	
Five Yr Rd Prog	Reserve - Study/Plans/Alignment - Countywide	6,373,000	-	-	-	-	-	-	-	-	-	300,000	300,000	1,200,000	
Five Yr Rd Prog	Reserve - Traffic Calming - Countywide	900,000	-	-	-	-	-	-	-	-	-	60,000	60,000	240,000	
Five Yr Rd Prog	Reserve - Traffic Signals - Countywide	10,300,000	-	-	-	-	-	-	-	-	-	400,000	400,000	1,600,000	
Five Yr Rd Prog	Reserve-Beautification-Unincorporated Area O.T.I.S. Program	-	-	-	-	-	-	-	-	-	-	50,000	50,000	350,000	
Five Yr Rd Prog	Roebuck Rd/SR 7 to Jog Rd	11,010,000	-	-	-	-	-	-	-	-	-	-	-	100,000	
Five Yr Rd Prog	Royal Palm Beach Blvd/M Canal to S. of Orange Blvd	8,600,000	-	-	-	-	-	-	-	-	-	-	-	3,000,000	
Five Yr Rd Prog	Royal Palm Beach Blvd/N. of Persimmon Blvd to N. of M Canal	-	-	-	-	-	-	-	-	-	-	-	-	3,000,000	
Five Yr Rd Prog	Royal Palm Beach/Orange Blvd/Coconut Blvd	2,410,000	-	-	-	-	-	-	-	-	-	-	-	100,000	
Five Yr Rd Prog	S.W. 18th Street and Boca Rio Rd	-	-	-	-	-	-	-	950,000	-	-	-	950,000	-	
Five Yr Rd Prog	Sherwood Forest Blvd/Lake Worth Rd to N. of 10th Ave N.	410,000	-	-	-	-	-	-	-	-	-	-	-	3,500,000	
Five Yr Rd Prog	Sidewalk Program - Countywide	34,000,000	-	-	-	-	-	-	-	-	-	1,500,000	1,500,000	6,000,000	
Five Yr Rd Prog	Sims Rd/Lakes of Delray Blvd to Atlantic Ave	1,020,000	-	-	-	-	-	-	-	-	-	-	-	100,000	
Five Yr Rd Prog	Woolbright Rd and Seacrest Blvd	1,000,000	-	-	-	-	-	-	1,400,000	-	-	-	1,400,000	-	
Five Yr Rd Prog	Yamato Rd/Lakeridge Blvd to W. of Florida's Turnpike	6,230,000	-	-	-	-	-	-	300,000	-	-	-	300,000	-	
TOTAL Five Year Road Program															
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,357,000	\$ 53,923,000	\$ -	\$ -	\$ 16,426,000	\$ 83,706,000	123,162,000	
Grand Total			\$ 132,283,000	\$ -	\$ 132,283,000	\$ 89,095,000	\$ 13,357,000	\$ 58,835,000	\$ (4,000,000)	\$ 78,844,000	\$ 57,042,000	\$ 425,458,000	\$ 1,251,949,000		

BUDGET COMPARISON BY FUND - FY 2023 AND 2024
Board of County Commissioners

2022 Tentative Non-Exempt Valuation Countywide \$255,330,712,693

2023 Tentative Non-Exempt Valuation Countywide \$290,282,083,757

Fund	Fund Name	2023 Adopted				2024 Tentative			
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
0001	General Fund	4.7150	1,203,884,310	694,003,632	1,897,887,942	4.7150	1,368,680,025	816,819,091	2,185,499,116
	Operating Ad Valorem Tax Funds - Countywide	4.7150	1,203,884,310	694,003,632	1,897,887,942	4.7150	1,368,680,025	816,819,091	2,185,499,116
2525	28.7M GO 10 DS, Ref Part 25M Parks GO 03 & 05	0.0149	3,807,462	(127,462)	3,680,000	0.0066	1,917,246	(13,996)	1,903,250
2532	28.0M GO 14 DS, Ref Part 50M Waterfront GO 06	0.0140	3,577,481	(123,081)	3,454,400	0.0122	3,544,001	(95,101)	3,448,900
	Voted Debt Service Ad Valorem Tax - Countywide	0.0289	7,384,943	(250,543)	7,134,400	0.0188	5,461,247	(109,097)	5,352,150
	Total Ad Valorem Tax Funds - Countywide	4.7439	1,211,269,253	693,753,089	1,905,022,342	4.7338	1,374,141,272	816,709,994	2,190,851,266
1001	HUD- Housing and Urban Development		0	231,804	231,804		0	577,586	577,586
1003	Community Action Program		0	1,613,638	1,613,638		0	1,743,165	1,743,165
1004	Farmworker Career Development Program (FCDP)		0	133,985	133,985		0	0	0
1006	DOSS - Administration		0	12,929,264	12,929,264		0	17,093,992	17,093,992
1009	Low Income Home Energy Assistance Program Fund		0	5,082,874	5,082,874		0	5,269,232	5,269,232
1010	Ryan White Care Program		0	13,079,158	13,079,158		0	13,399,017	13,399,017
1100	Affordable Housing Trust Fund (SHIP)		0	19,522,333	19,522,333		0	38,534,171	38,534,171
1101	Housing & Community Devlpmt		0	9,587,960	9,587,960		0	12,791,704	12,791,704
1103	Home Investmnt Partnership Act		0	13,242,203	13,242,203		0	17,049,110	17,049,110
1109	Neighborhood Stabilization Program		0	8,364,433	8,364,433		0	9,200,668	9,200,668
1112	Neighborhood Stabilization Program 2		0	4,858,566	4,858,566		0	5,862,379	5,862,379
1113	Neighborhood Stabilization Program 3		0	2,083,099	2,083,099		0	2,503,976	2,503,976
1114	Workforce Housing Trust Fund		0	11,586,195	11,586,195		0	11,304,788	11,304,788
1116	Housing Initiative Fund		0	19,290,200	19,290,200		0	36,044,768	36,044,768
1151	Law Enforcement Trust Fund		0	2,654,503	2,654,503		0	3,058,601	3,058,601
1152	Sheriff's Grants		0	10,137,585	10,137,585		0	11,523,997	11,523,997
1153	LETF - Federal Justice		0	1,495,997	1,495,997		0	2,218,963	2,218,963
1154	LETF - Federal Treasury		0	180,478	180,478		0	195,339	195,339
1200	Beautification Maintenance		0	1,930,768	1,930,768		0	1,990,157	1,990,157
1201	County Transport Trust		0	56,133,636	56,133,636		0	61,336,434	61,336,434
1203	Red Light Camera Fund		0	25,815	25,815		0	25,853	25,853

BUDGET COMPARISON BY FUND - FY 2023 AND 2024
Board of County Commissioners

2022 Tentative Non-Exempt Valuation Countywide \$255,330,712,693

2023 Tentative Non-Exempt Valuation Countywide \$290,282,083,757

Fund	Fund Name	2023 Adopted				2024 Tentative			
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
1430	Vehicle For Hire Ordinance		0	743,798	743,798		0	861,572	861,572
1432	Moving Ordinance		0	196,743	196,743		0	199,053	199,053
1434	Emergency Communications Number "E-911" FS365.172		0	16,581,840	16,581,840		0	17,773,813	17,773,813
1435	E-911 Grant Fund		0	72,675	72,675		0	0	0
1436	Justice Service Grant Fund		0	1,617,803	1,617,803		0	1,688,349	1,688,349
1438	Urban Areas Security Initiative Grant		0	176,117	176,117		0	179,652	179,652
1439	Radiological Emergency Preparedness-FPL		0	162,833	162,833		0	152,271	152,271
1440	Highridge Activity Fund		0	47,808	47,808		0	52,119	52,119
1450	TDC-Convention Center Oper		0	9,241,068	9,241,068		0	16,925,865	16,925,865
1451	TDC-Film Commission		0	3,173,063	3,173,063		0	3,811,055	3,811,055
1452	TDC-Special Projects		0	3,488,005	3,488,005		0	5,336,681	5,336,681
1453	TDC-4th Cent Local Option Tax		0	27,910,352	27,910,352		0	33,558,580	33,558,580
1454	TDC-Tourism		0	32,179,328	32,179,328		0	34,968,303	34,968,303
1455	TDC-Cultural Arts		0	14,454,719	14,454,719		0	17,391,221	17,391,221
1456	TDC-Beaches		0	10,938,725	10,938,725		0	11,225,240	11,225,240
1457	TDC-Sports Commission		0	7,529,171	7,529,171		0	8,427,397	8,427,397
1458	TDC-1st Cent Tourist Local Option Tax		0	21,196,764	21,196,764		0	31,268,824	31,268,824
1470	Drug Abuse Trust Fund		0	262,817	262,817		0	262,494	262,494
1480	Driver Ed Trust FS318.121		0	2,410,348	2,410,348		0	2,417,145	2,417,145
1482	Cooperative Extension Rev fund		0	409,310	409,310		0	473,866	473,866
1483	PBC Office of Inspector General (IG)		0	3,693,074	3,693,074		0	3,911,482	3,911,482
1500	Crime Prevention Fund		0	989,172	989,172		0	858,519	858,519
1501	Domestic Violence Fund		0	731,931	731,931		0	633,569	633,569
1507	Criminal Justice Grant Fund		0	395,273	395,273		0	448,067	448,067
1513	MacArthur Foundation's Safety and Justice Challenge \$1.4M		0	316,281	316,281		0	0	0
1514	MacArthur Foundation's Safety and Justice Challenge \$875k		0	0	0		0	875,000	875,000
1521	Public Affairs Replacement Frequency		0	44,235	44,235		0	117,617	117,617
1539	Economic Development		0	5,886,916	5,886,916		0	6,071,974	6,071,974
1540	HUD Loan Repayment Account		0	8,372,423	8,372,423		0	7,889,371	7,889,371
1541	Energy Efficiency & Consvr Blk Grnt		0	355,135	355,135		0	414,211	414,211
1543	USDA Intermediary Relending Loan Program		0	791,520	791,520		0	553,104	553,104
1544	USEPA Revolving Loan Fund Program		0	801,673	801,673		0	796,598	796,598

BUDGET COMPARISON BY FUND - FY 2023 AND 2024
Board of County Commissioners

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Fund	Fund Name	2023 Adopted				2024 Tentative			
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
3502	Road Impact Fee Zone 2		0	58,100,895	58,100,895		0	65,186,050	65,186,050
3503	Road Impact Fee Zone 3		0	29,457,852	29,457,852		0	28,713,756	28,713,756
3504	Road Impact Fee Zone 4		0	42,301,958	42,301,958		0	46,363,340	46,363,340
3505	Road Impact Fee Zone 5		0	69,805,170	69,805,170		0	71,197,163	71,197,163
3519	Northlake Blvd Agr W/Npbcid		0	429,873	429,873		0	462,235	462,235
3523	Proportionate Share Trust Fund-Briger		0	22,875,855	22,875,855		0	23,294,751	23,294,751
3531	Impact Fee Assistance Program - Roads Zone 1		0	1,414,569	1,414,569		0	1,198,668	1,198,668
3532	Impact Fee Assistance Program - Roads Zone 2		0	1,547,428	1,547,428		0	1,798,442	1,798,442
3533	Impact Fee Assistance Program - Roads Zone 3		0	433,339	433,339		0	322,492	322,492
3534	Impact Fee Assistance Program - Roads Zone 4		0	807,756	807,756		0	780,603	780,603
3535	Impact Fee Assistance Program - Roads Zone 5		0	1,152,916	1,152,916		0	888,540	888,540
3541	Proportionate Share Fund - Zone 1		0	1,372,505	1,372,505		0	1,437,653	1,437,653
3542	Proportionate Share Fund - Zone 2		0	656,692	656,692		0	691,498	691,498
3543	Proportionate Share Fund - Zone 3		0	43,409,926	43,409,926		0	51,658,897	51,658,897
3544	Proportionate Share Fund - Zone 4		0	2,117,245	2,117,245		0	2,255,791	2,255,791
3545	Proportionate Share Fund - Zone 5		0	12,806,027	12,806,027		0	16,617,543	16,617,543
3600	Park Improvemnt Fund		0	18,763,943	18,763,943		0	42,756,793	42,756,793
3601	Park Impact Fees Z-1		0	4,310,946	4,310,946		0	5,917,265	5,917,265
3602	Park Impact Fees Z-2		0	9,424,302	9,424,302		0	11,818,385	11,818,385
3603	Park Impact Fees Z-3		0	11,001,462	11,001,462		0	10,307,100	10,307,100
3604	Florida Boating Improvement Program		0	2,798,234	2,798,234		0	2,965,793	2,965,793
3605	Golf Course Capital		0	0	7,006,727		0	9,424,393	9,424,393
3621	Impact Fee Assistance Program - Parks Zone 1		0	113,109	113,109		0	89,445	89,445
3622	Impact Fee Assistance Program - Parks Zone 2		0	167,334	167,334		0	208,577	208,577
3623	Impact Fee Assistance Program - Parks Zone 3		0	151,096	151,096		0	125,132	125,132
3650	Unit 11 Acquisition/Enhancemnt		0	835,013	835,013		0	894,598	894,598
3651	South Lox SI Wetland Restoratn		0	319,568	319,568		0	341,082	341,082
3652	Beach Improvement		0	50,485,743	50,485,743		0	64,853,932	64,853,932
3653	South Lake Worth Inlet		0	378,789	378,789		0	321,281	321,281
3654	Environmental Resources Capital Projects		0	2,397,936	2,397,936		0	3,266,511	3,266,511
3800	Pud Civic Site Cash Out		0	3,213,733	3,213,733		0	3,980,140	3,980,140
3801	RR&I for 800 Mhz Sys		0	32,261,747	32,261,747		0	35,021,598	35,021,598

BUDGET COMPARISON BY FUND - FY 2023 AND 2024
Board of County Commissioners

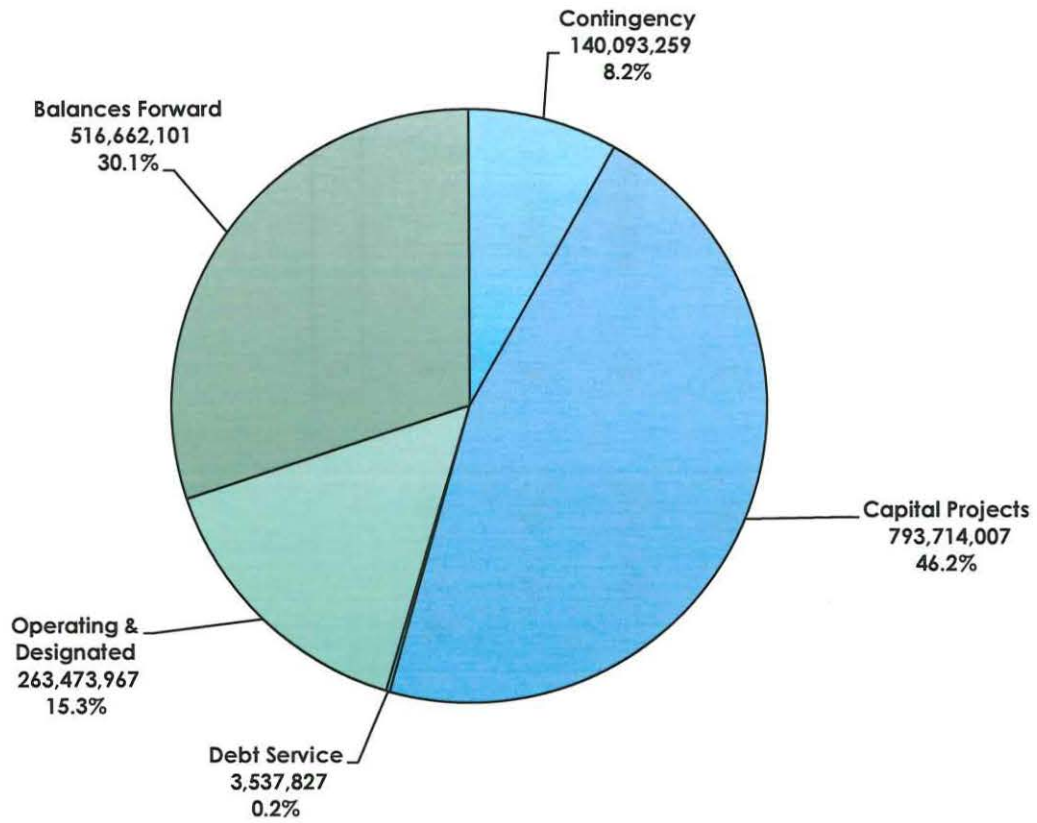
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Fund	Fund Name	2023 Adopted				2024 Tentative			
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
5010	Property & Casualty Insurance		0	28,470,818	28,470,818		0	34,524,083	34,524,083
5011	Risk Management Fund		0	25,860,876	25,860,876		0	35,504,434	35,504,434
5012	Employee Health Ins		0	105,843,287	105,843,287		0	97,925,970	97,925,970
	Gross-Total Countywide Funds	4.7439	1,211,269,253	4,525,118,758	5,743,394,738	4.7338	1,374,141,272	5,123,708,045	6,497,849,317
	Less: Interfund Transfers		0	(664,501,648)	(664,501,648)		0	(706,396,226)	(706,396,226)
	Less: Interdepartmental Charges		0	(16,946,341)	(16,946,341)		0	(17,066,083)	(17,066,083)
	Less: Internal Service Charges		0	(160,663,629)	(160,663,629)		0	(155,141,373)	(155,141,373)
	Net-Total Countywide Funds	4.7439	1,211,269,253	3,683,007,140	4,901,283,120	4.7338	1,374,141,272	4,245,104,363	5,619,245,635

Budgeted Reserves by Type

\$1,717,481,161



	Contingency	Capital Projects	Debt Service	Operating & Designated	Balances Forward	Total FY 2023
General Fund (0001)	\$ 20,000,000	\$ -	\$ -	\$ -	\$ 401,465,445	\$ 421,465,445
Special Revenue Funds (1000-1999)	27,602,807	-	-	194,609,305	115,196,656	337,408,768
Debt Service Funds (2000-2999)	-	-	31,002	-	-	31,002
Capital Projects Funds (3000-3999)	-	674,093,792	-	-	-	674,093,792
Enterprise Funds (4000-4999)	92,490,452	119,620,215	3,506,825	-	-	215,617,492
Internal Service Funds (5000-5999)	-	-	-	68,864,662	-	68,864,662
Total FY 2024	\$ 140,093,259	\$ 793,714,007	\$ 3,537,827	\$ 263,473,967	\$ 516,662,101	\$ 1,717,481,161

Contingency represents amounts set aside to meet unanticipated needs that may arise during the normal course of county business.

Capital Projects represents amounts set aside for capital improvement projects.

Debt Service represents funds set aside for future debt service payments in accordance with bond requirements.

Operating and Designated Reserves provides funds for a variety of specific potential needs such as economic development, tourist development, pollution recovery, or other program costs.

Balances Forward represents funds to be carried forward to the subsequent fiscal year to pay operating expenses until property taxes are received.

Palm Beach County
 Summary of Changes to Lower Millage Rate to 4.5500

Items Used to Balance	Amount	Net (Shortfall)/ Surplus
Current Out of Balance		\$ -
Lower Millage Rate (Net of Statutory Reserves)	\$ (45,501,717)	\$ (45,501,717)
Decrease to CRAs	\$ 2,466,180	\$ (43,035,537)
Decrease General Fund Reserves	\$ 43,035,537	\$ -