



Interoffice Communication

TO: Steven L. Abrams, Mayor and
Members of the Board of County Commissioners

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

DATE: August 29, 2013

SUBJECT: **First Public Hearing – FY 2014 Budget**

Attached is the agenda package for the First Public Hearing on the FY 2014 Budget. Please bring this package with you to the meeting on September 9th, 6:00 p.m. This package includes the Script, Summary Information, Public Hearing Documents and additional backup/justification. Page 8 of the package provides a summary of other funding issues and the funds available for allocation at the currently proposed rate of 4.7815 mills.

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

c: Bob Weisman, County Administrator
Management Team
Department Heads
Constitutional Officers
Budget Office Staff
Minutes

Palm Beach County
Board of County Commissioners
Public Hearing Script
September 9, 2013

Mayor	(Roll Call) (Prayer) (Pledge of Allegiance)
BCC	Motion to adopt agenda
BCC	Motion to receive and file proof of publication
Mayor	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. Mr. Weisman...
Bob	(Read pages 3 - 5)
Bob	Pages 6 - 7 contain a summary of proposed transfers and amendments to the FY 2014 tentative budget. The transfers and amendments do not result in increased property taxes.
Bob	Budget Briefing/Commissioner Comments & Questions - Page 8
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 9 through 22 of the September 9, 2013 public hearing budget document, such transfers and amendments totaling \$12,535,030.
BCC	Motion to adopt Countywide tentative millage of 4.7815.

BCC	Motion to adopt Countywide tentative budgets of \$3,455,382,597.
Mayor	Return to the Board for discussion on the Library District
BCC	Motion to adopt tentative millage of 0.5491 - Library District
BCC	Motion to adopt tentative budgets of \$72,821,779 - Library District
Mayor	Return to the Board for discussion on the Municipal Service Taxing District (MSTD)
BCC	Motion to adopt tentative budget of \$21,407,482- MSTD
Mayor	Return to the Board for discussion on the Jupiter Fire MSTU
BCC	Motion to adopt tentative millage of 2.0787 - Jupiter Fire MSTU
BCC	Motion to adopt tentative budget of \$15,098,286 - Jupiter Fire MSTU
Mayor	Return to the Board for discussion on the Fire-Rescue MSTU
BCC	Motion to adopt tentative millage of 3.4581 - Fire-Rescue MSTU Funds
BCC	Motion to adopt tentative budgets of \$370,984,930 - Fire-Rescue MSTU Funds
Mayor	Return to the Board for discussion on the MSTU-Unincorporated Improvement Fund
BCC	Motion to adopt tentative budget of \$9,882,752 - MSTU-Unincorporated Improvement Fund

Mayor	Adoption of the tentative aggregate millage rate
BCC	Motion to adopt tentative aggregate millage of 6.6029
Mayor	Mr. Weisman, please read the percentage increase over roll-back for the tentatively adopted budget
Bob	(Read page 32 verbatim)
BCC	Motion to adjourn

Palm Beach County Board of County Commissioners

**Public Hearing Agenda
Palm Beach County Governmental Center
Jane M. Thompson Memorial Chambers
September 9, 2013 - 6:00 P.M.**

	Page Reference
<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 2014 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. Summary of Amendments to the Tentative Budget	6-7
D. Other Funding Requests and Available Sources	8
E. Public Comments, Board Discussion, Motions to Adopt Tentative Millages, Motions to Adopt Tentative Budgets	
1. Countywide Funds - Amendments	9-22
Fund Budgets	23-30
2. County Library District Funds	
Fund Budgets	30
3. Municipal Service Taxing District Fund	
Fund Budget	30
4. Fire-Rescue Funds	
Fund Budgets	30
5. Municipal Service Taxing Unit-Unincorporated Improvement Fund	
Fund Budget	30
6. Publicly announce the percent, if any, by which the proposed millage rate exceeds the rolled-back rate.	32
<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 355-2580.

BUDGET SUMMARY TOTAL COMPARISON

FY 2013 Adopted to FY 2014 Tentative Budget

What is the Budget?

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

Total Budget

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

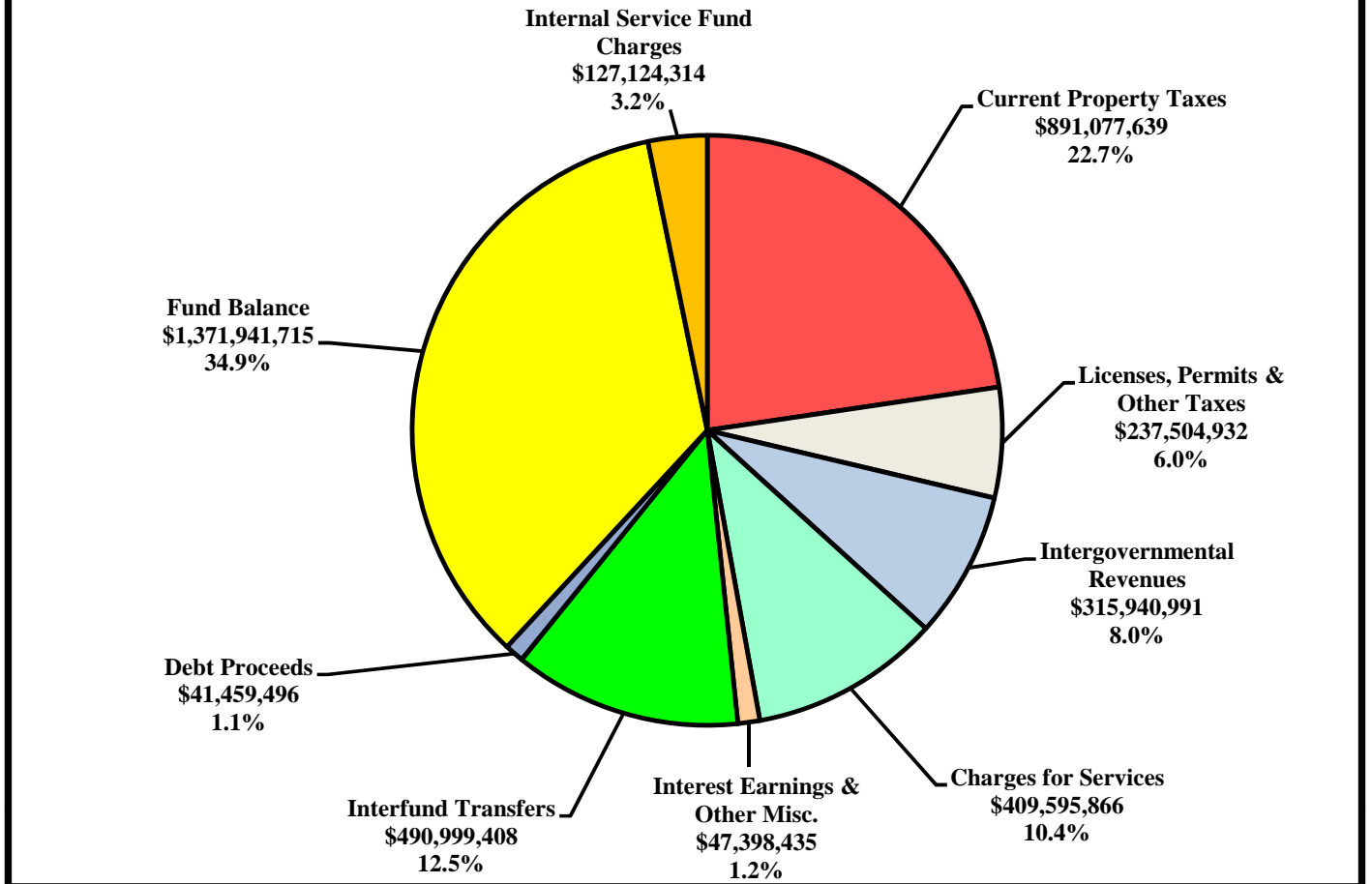
Net Budget

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

	FY 2013 Adopted Budget	FY 2014 Tentative Budget
Total Budget	\$3,884,250,421	\$3,933,042,796
Less: Internal Service Charges	(130,280,896)	(127,124,314)
Interfund Transfers	(482,681,602)	(490,999,408)
Interdepartmental Charges	(24,919,314)	(22,786,929)
Net Budget	<u>\$3,246,368,609</u>	<u>\$3,292,132,145</u>
Budgeted Reserves	\$816,401,200	\$867,742,350
Budgeted Expenditures	2,429,967,409	2,424,389,795
Net Budget	<u>\$3,246,368,609</u>	<u>\$3,292,132,145</u>

Sources of Funds by Category

Total of all Funds \$3,933,042,796



County revenues come from many sources, of which Property Taxes represent only 22.7% of the total. Of current revenues (excluding fund balance), property taxes represent 34.8% of the total amount.

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

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

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

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

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.

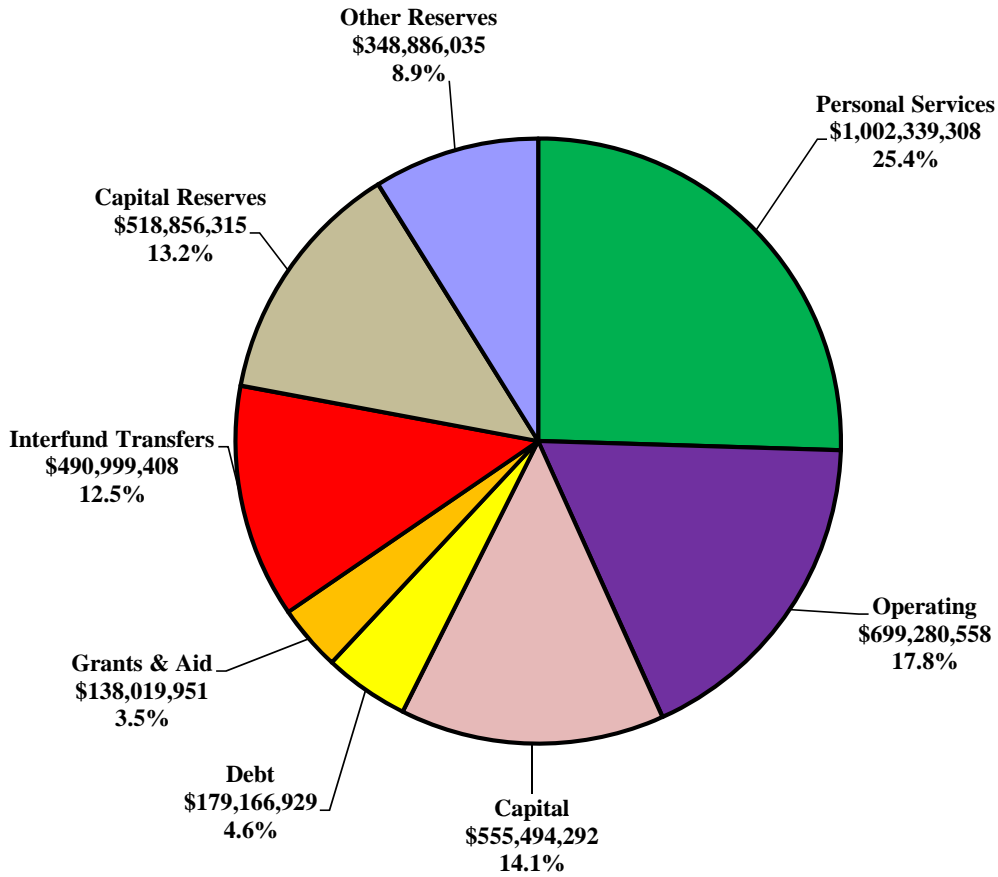
Debt Proceeds represents revenue from bond issuances for capital projects, as well as loan repayments.

Fund Balances represents carryover funds from the prior fiscal year, and is 34.9% of the total budget. A major component of fund balance are reserves, which include funds set aside for future capital projects.

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

Expenditures by Category

Total for all Funds \$3,933,042,796



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

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

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

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

Debt - Expenditures that include debt for all funds, including principal, interest, and other debt service costs, but do not include reserves for debt (\$47,829,505) which are part of Other Reserves.

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

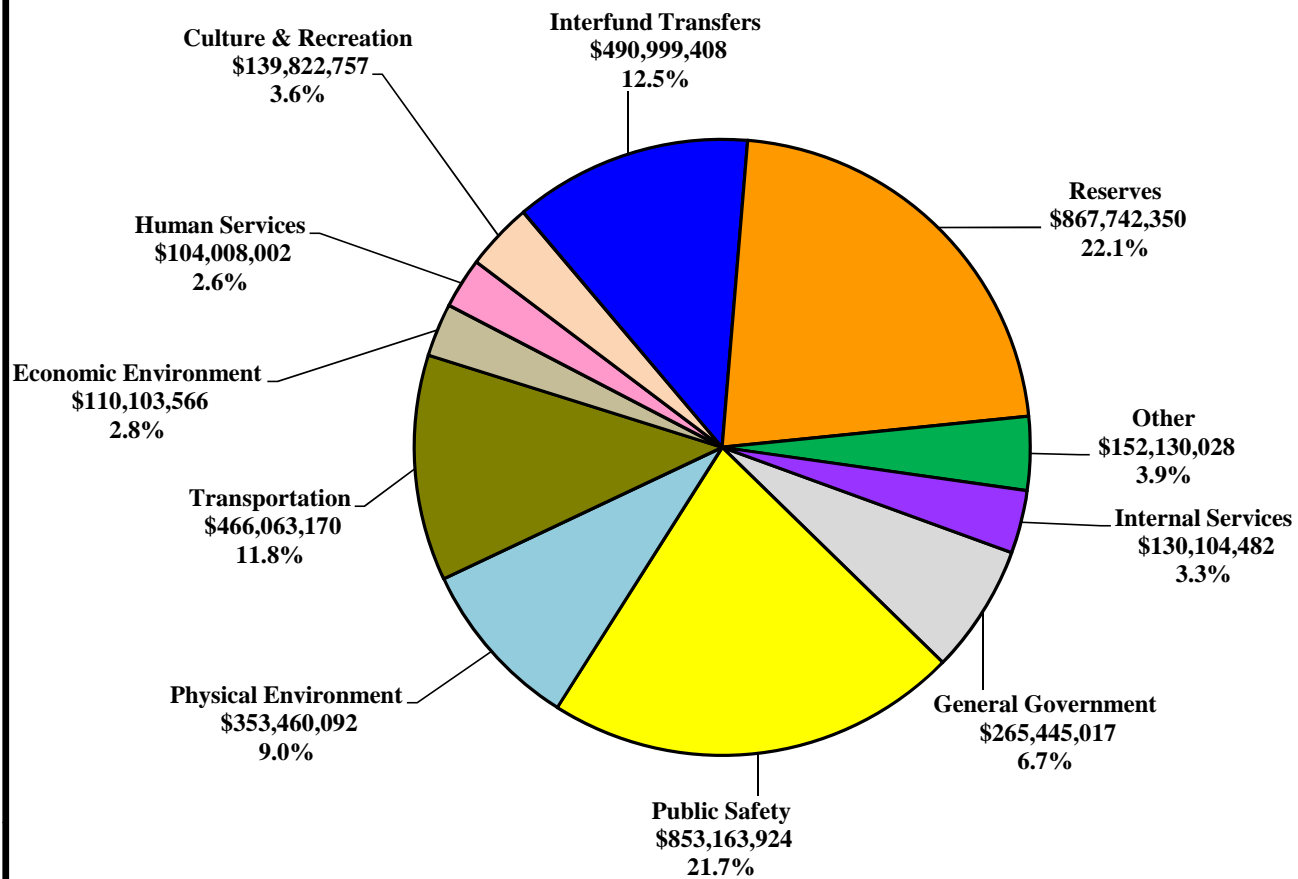
Interfund Transfers - Amounts transferred from one fund to another to assist in financing the services of the recipient fund.

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

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

Expenditures by Function

Total of all funds \$3,933,042,796



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

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

Public Safety - Services provided by the County for the safety and security of the public. This figure includes transfers of \$514,421,938 to the Palm Beach County Sheriff's Office.

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

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

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

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

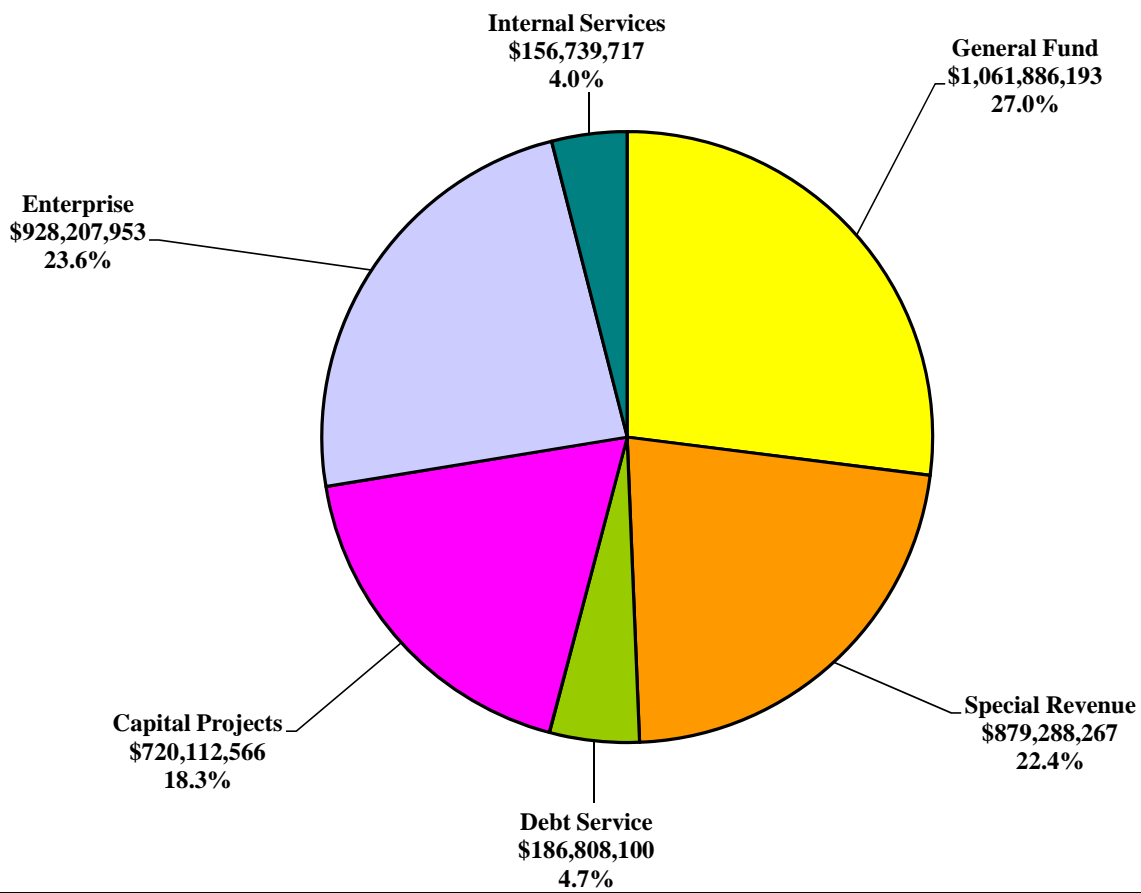
Culture and Recreation - Expenditures to provide County residents opportunities and facilities for cultural, recreational, and educational programs.

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

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

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

Expenditures by Fund Group
Total for all Funds \$3,933,042,796



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).



September 9, 2013

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 black ink, appearing to read "Robert Weisman".

Robert Weisman
County Administrator

**Office of
Financial Management & Budget**

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



**Palm Beach County
Board of County
Commissioners**

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



County Administrator

Robert Weisman

*"An Equal Opportunity
Affirmative Action Employer"*

Official Electronic Letterhead

Constantine Dino Maniotis, CFE
Tax Roll Coordinator
301 North Olive Avenue, 5th Floor
West Palm Beach, Florida 33401
(561)355-2881 Fax: (561)355-3963
Email: dmanioti@co.palm-beach.fl.us



Gary R. Nikolits, CFA
Palm Beach County
Property Appraiser

August 22, 2013

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

Re: 2013 Notice of Proposed Property Taxes

Dear Mr. Weisman;

Pursuant to Florida Statute 200.069, the Notice of Proposed Property Taxes were prepared by the Property Appraiser's office and will be delivered today August 22nd by first class mail to every taxpayer listed on the 2013 assessment roll.

Sincerely,

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

Constantine Dino Maniotis, CFE
Tax Roll Coordinator

enc. TRIM sample notice

cc: Gary R. Nikolits, Property Appraiser



**Office of
Financial Management & Budget**

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



**Palm Beach County
Board of County
Commissioners**

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



County Administrator

Robert Weisman

*"An Equal Opportunity
Affirmative Action Employer"*

Official Electronic Letterhead

September 9, 2013

The Honorable Steven L. Abrams, Mayor
and Members of the Board of County Commissioners

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 black ink, appearing to read "Robert Weisman".

Robert Weisman
County Administrator

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

BOARD OF COUNTY COMMISSIONERS

	FY 2014 Rolled-Back Rate		FY 2014 Proposed Taxes		Proposed Increase or (Decrease)		
	Millage	Taxes	Millage	Taxes	Millage	Taxes	% Increase Or % (Decrease) From Rolled-Back Rate
Countywide (2)	4.6331	\$603,768,103	4.7815	\$623,107,031	0.1484	\$19,338,928	3.20 %
County Library District (2)	0.5343	\$37,672,450	0.5491	\$38,715,969	0.0148	1,043,519	2.77 %
Fire-Rescue MSTU	3.3649	\$178,069,344	3.4581	\$183,001,456	0.0932	4,932,112	2.77 %
Jupiter Fire-Rescue MSTU	2.0785	\$15,641,095	2.0787	\$15,642,600	0.0002	1,505	0.01 %
Aggregate Millage Rate (3)	6.4720		6.6029		0.1309		2.02 %
Total Taxes		<u>\$835,150,992</u>		<u>\$860,467,056</u>		<u>\$25,316,064</u>	

(1) Rolled-Back Rate is the millage rate which, exclusive of new construction, will provide the same ad valorem tax revenue as was levied during the prior year.

(2) Exclusive of voted debt millages for FY 2013 and FY 2014 as shown below:

	FY 2013	FY 2014
Countywide	0.2087	0.2037
County Library	<u>0.0575</u>	<u>0.0574</u>
Total	<u>0.2662</u>	<u>0.2611</u>

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

**Increases Over
Rolled-Back Revenue
FY 2014**

Explanation of Increases	Increase/(Decrease) Over/Under Rolled Back Revenue
Countywide	
Sheriff - Net Tax Increase	\$ 17,170,442
Decrease in Other Constitutional Officers including Judicial	(3,363,822)
Increase in BCC Operations (net of revenues)	7,285,334
Increase in Non-Departmental Operations	2,507,899
Decrease in Debt Service - Excluding Voted Debt	(10,123,923)
Decrease in Capital Projects	(1,793,144)
Increase in Reserves	3,384,473
Increase in Major/Other revenues	(8,448,608)
Decrease in Beginning Balance Brought Forward	11,859,284
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>860,993</u>
	\$ 19,338,928
County Library	
Increase in Library operations (net of revenues)	608,984
Decrease in transfer from Library Expansion Fund	720,000
Decrease in Reserves	(1,512,180)
Decrease in Beginning Balance Brought Forward	1,141,313
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>85,402</u>
	1,043,519
Fire-Rescue MSTU	
Decrease in Fire Rescue Operation (net of revenues)	(440,009)
Decrease in reserves	(1,571,922)
Decrease in Beginning Balance Brought Forward	7,390,990
Decrease in Transfer to Long-Term Disability Fund	(733,500)
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>286,553</u>
	4,932,112
Jupiter Fire MSTU	
Increase in Fire Rescue Operation (net of revenues)	49,952
Increase in Beginning Balance Brought Forward	(123,340)
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>74,893</u>
	1,505
Total Increase Over Rolled-Back Taxes	<u>\$25,316,064</u>

**Board of County Commissioners
Palm Beach County, Florida
Summary of Amendments and Transfers to FY 2014 Tentative Budget**

General Fund – \$9,032,050 – Page 9

This amendment is necessary due to: (1) BCC changes to the FAA budget approved on July 16, 2013; (2) Request from Community Services to add two new Homeless Outreach Team staff positions effective 10/1/13; (3) Sheriff's carry forward request; and (4) Transfer and subsequent re-classification of a vacant ISS Programmer position to a System Administrator I in the Parks and Recreation Department.

County Transportation Trust - \$1,149,516 – Page 10

This amendment is necessary to recognize: (1) Reimbursement for the Westgate/Belvedere Homes Community Redevelopment Agency (CRA) for maintenance of the L-2 Pump Station, \$31,000 (approved June 18th, 2013); and (2) Transfer of funds from the Street Lighting Maintenance Fund (1202) \$1,180,478 due to its closure in FY 2013.

Street Lighting Maintenance – (\$1,180,478) – Page 11

This amendment is necessary to close the Street Lighting Maintenance Fund. The funding that has been set aside to cover the twenty year maintenance of projects approved by the BCC will be kept in a separate reserve.

Pollution Recovery Trust Fund – (\$22,303) – Page 12

This amendment is necessary to establish budget for the Climate Change & Sustainability position approved by the BCC on May 15th, 2012 (R-2012-0769). This position will report to Administration. Expenses for FY 2013 are estimated at \$22,303.

TDC-Convention Center – \$1,696 – Page 13

This amendment is necessary to recognize additional revenue received in FY 2013 and anticipated in FY 2014. Year to date tax revenue is the basis for the amendment which has been approved by the TDC Board.

TDC-Film Commission - \$32,238 – Page 14

This amendment is necessary to recognize additional revenue received in FY 2013 and anticipated in FY 2014. Year to date tax revenue is the basis for the amendment which has been approved by the TDC Board.

TDC-4th Cent Local Option Tax – \$274,350 – Page 15

This amendment is necessary to recognize additional revenue received in FY 2013 and anticipated in FY 2014. Year to date tax revenue is the basis for the amendment which has been approved by the TDC Board.

TDC-Tourism – \$480,777 – Page 16

This amendment is necessary to recognize additional revenue received in FY 2013 and anticipated in FY 2014. Year to date tax revenue is the basis for the amendment which has been approved by the TDC Board.

TDC-Cultural Arts – \$185,361 – Page 17

This amendment is necessary to recognize additional revenue received in FY 2013 and anticipated in FY 2014. Year to date tax revenue is the basis for the amendment which has been approved by the TDC Board.

TDC-Beaches – \$116,485 – Page 18

This amendment is necessary to recognize additional revenue received in FY 2013 and anticipated in FY 2014. Year to date tax revenue is the basis for the amendment which has been approved by the TDC Board.

TDC-Sports Commission – \$57,648 – Page 19

This amendment is necessary to recognize additional revenue received in FY 2013 and anticipated in FY 2014. Year to date tax revenue is the basis for the amendment which has been approved by the TDC Board.

TDC-1st Cent Tourist Local Option Tax – \$279,468 – Page 20

This amendment is necessary to recognize additional revenue received in FY 2013 and anticipated in FY 2014. Year to date tax revenue is the basis for the amendment which has been approved by the TDC Board.

Beach Improvement – \$114,049 – Page 21

This amendment is necessary to recognize an increase in funding from TDC due to additional revenue received in FY 2013 and anticipated in FY 2014.

Fleet Management – \$2,014,173 – Page 22

This amendment is necessary to carry over funding for vehicles ordered in FY 2013, but not expected to be received until FY 2014.

Palm Beach County
Other Funding Requests and Available Sources

Funding Requests

Youth Empowerment	Belle Glade	\$	130,000	\$	400,000	(1)
	Lake Worth	\$	150,000			
	Riviera Beach	\$	100,000			
	West Palm Beach	\$	-			
	Countywide Efforts	\$	20,000			

Pahokee Recreation Facility \$ 175,000

Inspector General - General Fund \$ 341,297 (2)

Total Funding Requests \$ 916,297

Available Sources

Reserves \$ 116,297

Additional Use of Mecca Proceeds \$ 800,000 (3)

Total Available Sources \$ 916,297

Notes:

(1) Funding for Riviera Beach and West Palm Beach has been reduced \$70,000 & \$50,000, respectively to reflect the FY 2014 IG contribution amount, which they have not funded due to participation in the lawsuit.

(2) General Fund budget requirement reduced as follows:

Additional Funding Required	\$687,257
SWA	-100,000
City - Release of Funds/Voluntary	-261,638
Other County Departments	15,678
	<u>\$341,297</u>

(3) This will leave a balance to fund Mecca Farms Land debt service for FYs 2015 - FY 2017

Mecca Farms Land Sale

		Balance
Proceeds		\$ 26,000,000
FY 2014 Debt Service	\$ 6,500,000	\$ 19,500,000
Increase General Fund Reserves	\$ 2,800,000	\$ 16,700,000
Debt Service - July Workshop	\$ 2,000,000	\$ 14,700,000
Additional Debt Service	\$ 800,000	\$ 13,900,000
<hr/>		
FY 2015 Debt Service	\$ 6,300,000	\$ 7,600,000
FY 2016 Debt Service	\$ 3,800,000	\$ 3,800,000
FY 2017 Debt Service	\$ 3,800,000	\$ -

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2014 Tentative Budget**

<u>General Fund - 0001</u>	<u>Increase/ (Decrease)</u>
Revenues:	
(3) Balance Brought Forward	\$ 9,032,050
Total Revenues	<u>\$ 9,032,050</u>
 Appropriations:	
(1) Food/Hunger & Critical Needs	\$ (67,163)
(1) Adopt-A-Family	21,188
(1) Urban Youth Impact	84,150
(1) Reserves	(38,175)
(2) Other Contractual Services	(84,660)
(2) Salaries & Wages Regular	84,660
(3) Sheriff Carry Forward	9,032,050
(4) Transfer IT position to Parks and Recreations	(65,448)
(4) Transfer IT position from ISS	65,448
Total Appropriations	<u>\$ 9,032,050</u>

This amendment is necessary due to: (1) BCC changes to the FAA budget approved on July 16, 2013; (2) Request from Community Services to add two new Homeless Outreach Team staff positions effective 10/1/13; (3) Sheriff's carry forward request; and (4) Transfer and subsequent re-classification of a vacant ISS Programmer position to a System Administrator I in the Parks and Recreation Department.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2014 Tentative Budget**

<u>County Transportation Trust Fund - 1201</u>	<u>Increase/ (Decrease)</u>
Revenues:	
(1) Municipal Participation	\$ 31,000
(2) Transfer from Street Lighting Maintenance Fund 1202	(64,000)
(2) Balance Brought Forward	1,182,516
Total Revenues	<u>\$ 1,149,516</u>
Appropriations:	
(1) Utilities/Electric	\$ 8,000
(1) Utilities/Water	1,000
(1) Rep/Maint-Equipment	6,000
(1) Materials/Supplies Operating	2,000
(1) Fertilizers	4,000
(1) Insecticides & Pesticides	4,000
(1) Diesel Fuel	6,000
(2) Reserve for Street Lighting	1,118,516
Total Appropriations	<u>\$ 1,149,516</u>

This amendment is necessary to recognize: (1) Reimbursement for the Westgate/Belvedere Homes Community Redevelopment Agency (CRA) for maintenance of the L-2 Pump Station, \$31,000 (approved June 18th, 2013); and (2) Transfer of funds from the Street Lighting Maintenance Fund (1202) \$1,180,478 due to its closure in FY 2013.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2014 Tentative Budget**

<u>Street Lighting Maintenance - 1202</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Balance Brought Forward	\$ (1,180,478)
Total Revenues	<u>\$ (1,180,478)</u>
Appropriations:	
Transfer to County Transportation Trust Fund 1201	\$ (64,000)
Reserves for Street Lighting	(1,116,478)
Total Appropriations	<u>\$ (1,180,478)</u>

This amendment is necessary to close the Street Lighting Maintenance Fund. The funding that has been set aside to cover the twenty year maintenance of projects approved by the BCC will be kept in a separate reserve.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2014 Tentative Budget**

<u>Pollution Recovery Trust Fund - 1227</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Balance Brought Forward	\$ (22,303)
Total Revenues	<u><u>\$ (22,303)</u></u>
 Appropriations:	
Salaries & Wages Regular	\$ 123,562
Fica-Taxes	7,660
Fica Medicare	1,792
Retirement Contributions-FRS	8,291
Insurance-Life & Health	20,307
Travel and Per Diem	16,085
Operating Reserves	(200,000)
Total Appropriations	<u><u>\$ (22,303)</u></u>

This amendment is necessary to establish budget for the Climate Change & Sustainability position approved by the BCC on May 15th, 2012 (R-2012-0769). This position will report to Administration. Expenses for FY 2013 are estimated at \$22,303.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2014 Tentative Budget**

<u>TDC-Convention Center - 1450</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Balance Brought Forward	\$ 1,692
Pool Investment Income	4
Total Revenues	<u><u>\$ 1,696</u></u>
 Appropriations:	
Operating Reserves	\$ 4,607
Inspector General	(72)
Operating Expense - Indirect	(2,839)
Total Appropriations	<u><u>\$ 1,696</u></u>
<p>This amendment is necessary to recognize additional revenue received in FY 2013 and anticipated in FY 2014. Year to date tax revenue is the basis for the amendment which has been approved by the TDC Board.</p>	

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2014 Tentative Budget**

<u>TDC-Film Commission - 1451</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Pool Investment Income	\$ 166
Tourist Development Tax	20,364
Statutory Reserves	(1,027)
Balance Brought Forward	12,735
Total Revenues	<u>\$ 32,238</u>
Appropriations:	
Operating Expense - Indirect	\$ 111
Other Contractual Services	29,953
Tax Collector Commission	306
Inspector General	(180)
Operating Reserves	2,048
Total Appropriations	<u>\$ 32,238</u>

This amendment is necessary to recognize additional revenue received in FY 2013 and anticipated in FY 2014. Year to date tax revenue is the basis for the amendment which has been approved by the TDC Board.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2014 Tentative Budget**

<u>TDC-4th Cent Local Option Tax - 1453</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Pool Investment Income	\$ 1,156
Tourist Development Tax	173,163
Statutory Reserves	(8,716)
Balance Brought Forward	108,747
Total Revenues	<u><u>\$ 274,350</u></u>
Appropriations:	
Tax Collector Commission	\$ 2,598
Operating Reserves	271,752
Total Appropriations	<u><u>\$ 274,350</u></u>

This amendment is necessary to recognize additional revenue received in FY 2013 and anticipated in FY 2014. Year to date tax revenue is the basis for the amendment which has been approved by the TDC Board.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2014 Tentative Budget**

<u>TDC-Tourism - 1454</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Pool Investment Income	\$ 2,677
Tourist Development Tax	272,576
Charges for Services - Interdepartmental	(42,636)
Statutory Reserves	(11,631)
Balance Brought Forward	259,791
Total Revenues	<u>\$ 480,777</u>
Appropriations:	
Tax Collector Commission	\$ 4,088
Operating Expense - Charge Off	1,489
Operating Reserves	100,200
Other Contractual Services	375,000
Total Appropriations	<u>\$ 480,777</u>

This amendment is necessary to recognize additional revenue received in FY 2013 and anticipated in FY 2014. Year to date tax revenue is the basis for the amendment which has been approved by the TDC Board.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2014 Tentative Budget**

<u>TDC-Cultural Arts - 1455</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Pool Investment Income	\$ 1,134
Tourist Development Tax	116,937
Statutory Reserves	(5,903)
Balance Brought Forward	73,193
Total Revenues	<u>\$ 185,361</u>
Appropriations:	
Operating Expense - Indirect	\$ 639
Other Contractual Services	(1)
Tax Collector Commission	1,754
Inspector General	(4,659)
Contributions - Cultural Council	175,000
Contributions - Cultural Council 2	25,000
Operating Reserves	(12,372)
Total Appropriations	<u>\$ 185,361</u>

This amendment is necessary to recognize additional revenue received in FY 2013 and anticipated in FY 2014. Year to date tax revenue is the basis for the amendment which has been approved by the TDC Board.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2014 Tentative Budget**

<u>TDC-Beaches - 1456</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Pool Investment Income	\$ 293
Tourist Development Tax	73,248
Statutory Reserves	(3,677)
Balance Brought Forward	46,621
Total Revenues	<u>\$ 116,485</u>
Appropriations:	
Transfer to Beach Improvement Fund 3652	\$ 114,985
Operating Expense - Indirect	401
Tax Collector Commission	1,099
Total Appropriations	<u>\$ 116,485</u>

This amendment is necessary to recognize additional revenue received in FY 2013 and anticipated in FY 2014. Year to date tax revenue is the basis for the amendment which has been approved by the TDC Board.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2014 Tentative Budget**

<u>TDC-Sports Commission - 1457</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Pool Investment Income	\$ 355
Tourist Development Tax	36,365
Statutory Reserves	(1,836)
Balance Brought Forward	22,764
Total Revenues	<u><u>\$ 57,648</u></u>
Appropriations:	
Operating Expense - Indirect	\$ 199
Tax Collector Commission	545
Operating Reserves	56,904
Total Appropriations	<u><u>\$ 57,648</u></u>

This amendment is necessary to recognize additional revenue received in FY 2013 and anticipated in FY 2014. Year to date tax revenue is the basis for the amendment which has been approved by the TDC Board.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2014 Tentative Budget**

<u>TDC-1st Cent Tourist Local Option Tax - 1458</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Pool Investment Income	\$ 1,947
Tourist Development Tax	173,163
Statutory Reserve	(8,756)
Balance Brought Forward	113,114
Total Revenues	<u>\$ 279,468</u>
Appropriations:	
Tax Collector Commission	\$ 2,597
Inspector General	(9,117)
Operating Reserves	285,988
Total Appropriations	<u>\$ 279,468</u>

This amendment is necessary to recognize additional revenue received in FY 2013 and anticipated in FY 2014. Year to date tax revenue is the basis for the amendment which has been approved by the TDC Board.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2014 Tentative Budget**

<u>Beach Improvement - 3652</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Transfer from TDC Beaches Fund 1456	\$ 114,985
Balance Brought Forward	(936)
Total Revenues	<u><u>\$ 114,049</u></u>
Appropriations:	
Beach/Dune Restore/Renourish	\$ 24,765
Reserves - Improvement Program	89,284
Total Appropriations	<u><u>\$ 114,049</u></u>
<p>This amendment is necessary to recognize an increase in funding from TDC due to additional revenue received in FY 2013 and anticipated in FY 2014.</p>	

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2014 Tentative Budget**

<u>Fleet Management 5000</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Balance Brought Forward	\$ 2,014,173
Total Revenues	<u><u>\$ 2,014,173</u></u>
Appropriations:	
Machinery & Equipment-Fleet Replacement	\$ 2,014,173
Total Appropriations	<u><u>\$ 2,014,173</u></u>
<p>This amendment is necessary to carry over funding for vehicles ordered in FY 2013, but not expected to be received until FY 2014.</p>	

BUDGET COMPARISON BY FUND - FY 2013 AND 2014

Board of County Commissioners

2012 Non-Exempt Valuation Countywide \$125,403,839,154

2013 Tentative Non-Exempt Valuation Countywide \$130,316,225,167

Fund	Fund Name	2013 Adopted			2014 Tentative					
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
0001	General Fund	4.7815	599,618,457	438,262,304	1,037,880,761	4.7815	623,107,031	438,779,162	1,061,886,193	1,070,918,243
	Operating Ad Valorem Tax Funds - Countywide	4.7815	599,618,457	438,262,304	1,037,880,761	4.7815	623,107,031	438,779,162	1,061,886,193	1,070,918,243
2019	25M GO Parks & Cultural Facilities 2003	0.0097	1,217,281	(11,862)	1,205,419	0.0000	0	0	0	0
2020	25M GO Parks & Recreation Facilities 2005	0.0096	1,204,732	(1,807)	1,202,925	0.0096	1,251,884	(50,409)	1,201,475	1,201,475
2038	50M GO 06 DS Waterfront Access	0.0302	3,789,885	(61,331)	3,728,554	0.0295	3,846,936	(121,822)	3,725,114	3,725,114
2508	45.625M GO Refunding 98 Interest & Sinking	0.0339	4,254,209	(95,996)	4,158,213	0.0330	4,303,353	(150,015)	4,153,338	4,153,338
2513	16M GO 05A DS, Ref 25M Rec Fac 99A	0.0161	2,020,435	(10,910)	2,009,525	0.0158	2,060,393	(49,868)	2,010,525	2,010,525
2518	115.8M GO Tax 06 DS, Ref 75M Land Acq 99B & 01A	0.0976	12,248,105	(163,560)	12,084,545	0.0956	12,466,682	(380,284)	12,086,398	12,086,398
2525	28.7M GO 10 DS, Ref Part 25M Parks GO 03 & 05	0.0116	1,455,717	(54,167)	1,401,550	0.0202	2,634,173	(122,623)	2,511,550	2,511,550
	Voted Debt Service Ad Valorem Tax - Countywide	0.2087	26,190,364	(399,633)	25,790,731	0.2037	26,563,421	(875,021)	25,688,400	25,688,400
	Total Ad Valorem Tax Funds - Countywide	4.9902	625,808,821	437,862,671	1,063,671,492	4.9852	649,670,452	437,904,141	1,087,574,593	1,096,606,643
1000	Senior Citizens Centers		0	587,215	587,215		0	0	0	0
1001	HUD Supportive Housing		0	989,878	989,878		0	1,113,264	1,113,264	1,113,264
1002	Head Start		0	28,082,548	28,082,548		0	27,621,863	27,621,863	27,621,863
1003	Community Action Program		0	1,372,886	1,372,886		0	1,158,045	1,158,045	1,158,045
1004	Farmworkers Jobs/Education Program		0	297,937	297,937		0	295,429	295,429	295,429
1006	DOSS - Administration		0	7,592,929	7,592,929		0	8,291,364	8,291,364	8,291,364
1009	Low Income Home Energy Assistance Program		0	3,907,173	3,907,173		0	3,945,888	3,945,888	3,945,888
1010	Ryan White Care Program		0	9,054,547	9,054,547		0	8,943,435	8,943,435	8,943,435
1100	Affordable Housing Trust Fund (SHIP)		0	2,425,867	2,425,867		0	1,836,067	1,836,067	1,836,067
1101	Housing & Community Development		0	13,160,011	13,160,011		0	11,346,913	11,346,913	11,346,913
1103	Home Investment Partnership Act		0	8,482,285	8,482,285		0	4,108,391	4,108,391	4,108,391
1104	Section 108 Loan Fund		0	172,074	172,074		0	176,490	176,490	176,490
1106	Disaster Recovery Initiative		0	5,694,896	5,694,896		0	3,482,727	3,482,727	3,482,727
1108	Disaster Recovery Initiative #3 (Wilma)		0	5,010,518	5,010,518		0	2,132,482	2,132,482	2,132,482
1109	Neighborhood Stabilization Program		0	1,790,545	1,790,545		0	1,619,999	1,619,999	1,619,999
1112	Neighborhood Stabilization Program 2		0	10,921,426	10,921,426		0	973,953	973,953	973,953

BUDGET COMPARISON BY FUND - FY 2013 AND 2014

Board of County Commissioners

2012 Non-Exempt Valuation Countywide \$125,403,839,154

2013 Tentative Non-Exempt Valuation Countywide \$130,316,225,167

Fund	Fund Name	2013 Adopted			2014 Tentative			Amended				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes		Other Revenue	Budget		
1113	Neighborhood Stabilization Program 3		0	6,086,780	6,086,780		0	4,951,729	4,951,729		0	
1114	Workplace Housing Trust Fund		0	0	0		0	407,500	407,500		0	
1150	Juvenile Assessment Center Fund		0	40,682	40,682		0	50,959	50,959		0	
1151	Law Enforcement Trust Fund		0	3,196,242	3,196,242		0	1,499,988	1,499,988		0	
1152	Sheriff's Grants		0	5,064,394	5,064,394		0	2,442,123	2,442,123		0	
1171	Optical Scan Voting Equipment		0	125,000	125,000		0	0	0		0	
1200	Beautification Maintenance		0	1,557,075	1,557,075		0	1,441,743	1,441,743		0	
1201	County Transportation Trust		0	40,368,997	40,368,997		0	44,151,145	44,151,145		0	
1202	Street Lighting Maintenance		0	1,260,052	1,260,052		0	1,180,478	1,180,478		0	
1203	Red Light Camera Fund		0	1,400,000	1,400,000		0	1,438,122	1,438,122		0	
1220	Natural Areas Stewardship Endowment		0	5,170,627	5,170,627		0	4,884,761	4,884,761		0	
1222	Ag Reserve Land Management		0	1,289,762	1,289,762		0	1,376,193	1,376,193		0	
1223	Environmental Enhance-Freshwater		0	494,255	494,255		0	477,753	477,753		0	
1224	Environmental Enhance-Saltwater		0	758,171	758,171		0	501,617	501,617		0	
1225	Environmental Enhance-Nonspecific		0	4,330,083	4,330,083		0	5,088,887	5,088,887		0	
1226	Natural Areas Fund		0	19,545,680	19,545,680		0	21,025,430	21,025,430		0	
1227	Pollution Recovery Trust Fund		0	2,525,578	2,525,578		0	2,437,591	2,437,591		0	
1228	State Mosquito		0	97,578	97,578		0	47,962	47,962		0	
1229	FDPEP Lake Worth Lagoon Ecosystem		0	1,752,948	1,752,948		0	192,874	192,874		0	
1230	Petroleum Storage Tank Program		0	1,357,740	1,357,740		0	844,273	844,273		0	
1231	Petroleum Storage Tank Compliance		0	522,868	522,868		0	715,660	715,660		0	
1250	Handicapped Parking Enforcement		0	373,918	373,918		0	325,560	325,560		0	
1252	HUD - Fair Housing		0	253,525	253,525		0	199,357	199,357		0	
1261	Bond Waiver Program R-89/1178		0	691,333	691,333		0	683,558	683,558		0	
1262	Intergovernmental Radio Communication Program		0	2,143,065	2,143,065		0	0	0		0	
1263	School Impact Fees Zone 1		0	2,222,104	2,222,104		0	6,808,671	6,808,671		0	
1264	School Impact Fees Zone 2		0	2,253,036	2,253,036		0	5,110,003	5,110,003		0	
1265	School Impact Fees Zone 3		0	3,892,834	3,892,834		0	9,946,610	9,946,610		0	
1266	School Impact Fees Zone 4		0	2,169,534	2,169,534		0	5,224,963	5,224,963		0	
1267	School Concurrence		0	2,000	2,000		0	2,000	2,000		0	
1269	Intergovernmental Radio Communication Program- Countywide		0	1,088,440	1,088,440		0	670,978	670,978		0	
1321	Law Library		0	622,536	622,536		0	644,444	644,444		0	
1323	Criminal Justice Trust Fund		0	791,269	791,269		0	253,736	253,736		0	
1324	Local Requirements & Innovations Fund FS 29.004		0	235,000	235,000		0	253,736	253,736		0	
1325	Legal Aid Programs Fund FS 29.008		0	235,000	235,000		0	253,736	253,736		0	

BUDGET COMPARISON BY FUND - FY 2013 AND 2014
Board of County Commissioners

2012 Non-Exempt Valuation Countywide \$125,403,839,154

2013 Tentative Non-Exempt Valuation Countywide \$130,316,225,167

Fund	Fund Name	2013 Adopted			2014 Tentative					
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1326	JAC/Juvenile Programs Fund		0	235,000	235,000		0	253,736	253,736	
1327	Court Information Technology Fund		0	3,586,197	3,586,197		0	3,788,616	3,788,616	
1340	Palm Tran Operations		0	68,642,018	68,642,018		0	73,978,900	73,978,900	
1341	Palm Tran Grants		0	47,541,072	47,541,072		0	48,456,628	48,456,628	
1360	Metro Planning Organization		0	3,437,765	3,437,765		0	4,380,419	4,380,419	
1384	Golf Course Operations		0	8,092,681	8,092,681		0	8,795,508	8,795,508	
1401	CCRT Street Lighting Maintenance		0	1,682,996	1,682,996		0	1,225,411	1,225,411	
1402	Nuisance Abatement		0	1,183,900	1,183,900		0	1,810,760	1,810,760	
1420	AC & C Mobile Spay/Neuter Program		0	643,137	643,137		0	861,274	861,274	
1421	Animal Regulation Trust Fund		0	42,064	42,064		0	0	0	
1423	Victims of Crime Emergency Support Fund		0	40,563	40,563		0	43,785	43,785	
1424	E-911 Program Wire Line FS 365.171		0	1,105,812	1,105,812		0	1,065,160	1,065,160	
1425	EMS Award-Grant Program		0	917,797	917,797		0	288,470	288,470	
1426	Public Safety Grants		0	1,855,867	1,855,867		0	606,161	606,161	
1427	Emergency Management		0	185,122	185,122		0	33,725	33,725	
1428	EM Preparedness & Assistance		0	664,398	664,398		0	694,998	694,998	
1429	Regulation Of Towing Business		0	210,132	210,132		0	335,823	335,823	
1430	Vehicle For Hire Ordinance		0	709,191	709,191		0	925,849	925,849	
1432	Moving Ordinance		0	94,939	94,939		0	98,638	98,638	
1433	E-911 Wireless FS365.172/173		0	578,324	578,324		0	0	0	
1434	E-911 Carryforward FS 365.172/173		0	12,850,511	12,850,511		0	14,247,018	14,247,018	
1435	E-911 Grant Fund		0	1,970,227	1,970,227		0	2,068,556	2,068,556	
1437	Family Drug Court Grant Fund		0	169,495	169,495		0	0	0	
1439	Radiological Emergency Preparedness-FPL		0	95,941	95,941		0	96,558	96,558	
1440	High Ridge Activity Fund		0	30,979	30,979		0	33,527	33,527	
1450	TDC-Convention Center Operations		0	5,607,439	5,607,439		0	6,613,047	6,613,047	6,614,743
1451	TDC-Film Commission		0	903,813	903,813		0	1,042,361	1,042,361	1,074,599
1452	TDC-Special Projects		0	531,302	531,302		0	404,404	404,404	
1453	TDC-4th Cent Local Option Tax		0	11,228,643	11,228,643		0	11,175,245	11,175,245	11,449,595
1454	TDC-Tourism		0	11,394,789	11,394,789		0	11,032,369	11,032,369	11,513,146
1455	TDC-Cultural Arts		0	5,064,650	5,064,650		0	5,278,871	5,278,871	5,464,232
1456	TDC-Beaches		0	3,015,381	3,015,381		0	2,556,654	2,556,654	2,673,139
1457	TDC-Sports Commission		0	1,749,307	1,749,307		0	1,764,291	1,764,291	1,821,939
1458	TDC-1st Cent Tourist Local Option Tax		0	19,507,252	19,507,252		0	21,383,482	21,383,482	21,662,950
1470	Drug Abuse Trust Fund		0	61,281	61,281		0	66,624	66,624	

BUDGET COMPARISON BY FUND - FY 2013 AND 2014

Board of County Commissioners

2012 Non-Exempt Valuation Countywide \$125,403,839,154

2013 Tentative Non-Exempt Valuation Countywide \$130,316,225,167

Fund	Fund Name	2013 Adopted				2014 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1480	Driver Education Trust Fund		0	1,529,680	1,529,680		0	1,788,152	1,788,152	
1482	Cooperative Extension Revenue Fund		0	412,385	412,385		0	271,811	271,811	
1483	PBC Office of Inspector General		0	3,798,961	3,798,961		0	3,703,143	3,703,143	
1484	PBC Commission on Ethics		0	589,402	589,402		0	564,299	564,299	
1500	Crime Prevention Fund		0	284,080	284,080		0	360,478	360,478	
1501	Domestic Violence Fund		0	38,206	38,206		0	75,833	75,833	
1503	JAG-LLEBG ARRA Fund 2009		0	23,606	23,606		0	0	0	
1505	Local Law Enfor Blk Grant 2003		0	11,060	11,060		0	0	0	
1507	Criminal Justice Grant Fund		0	1,626,100	1,626,100		0	670,993	670,993	
1511	JAG Program Local Solicitation Fund		0	0	0		0	144,000	144,000	
1521	Public Affairs Replacement Frequency		0	1,466,760	1,466,760		0	1,302,376	1,302,376	
1539	Economic Development		0	4,686,765	4,686,765		0	5,514,029	5,514,029	
1540	HUD Loan Repayment Account		0	13,589,782	13,589,782		0	16,299,138	16,299,138	
1541	Energy Efficiency & Consvr Blk Grant		0	1,342,658	1,342,658		0	64,740	64,740	
1542	HUD Community Challenge Planning Grant		0	1,651,280	1,651,280		0	1,482,881	1,482,881	
1543	USDA Intermediary Relending Loan Program		0	0	0		0	237,900	237,900	
2003	233.6M NAV 90 DS, Criminal Justice Facilities		0	2,884,579	2,884,579		0	21,180,634	21,180,634	
2018	94.3M NAV 04 DS, Pub Imprv & Ref Airport Cntr 92		0	5,409,406	5,409,406		0	4,602,783	4,602,783	
2028	133.9M NAV 05A DS, Scripps Construction		0	6,641,785	6,641,785		0	6,614,460	6,614,460	
2031	38.8M NAV 04A DS, Four Corners/Mecca Land Acq		0	1,890,846	1,890,846		0	1,881,829	1,881,829	
2034	24.4M NAV Tax 04B DS, Scripps Ld Acq		0	2,717,560	2,717,560		0	2,492,751	2,492,751	
2040	14.6M NAV 06 DS, Parking Facilities Expansion		0	1,147,501	1,147,501		0	1,135,503	1,135,503	
2041	13.0M NAV 05 DS, 2nd FAU/Scripps Beeline		0	1,699,307	1,699,307		0	1,651,680	1,651,680	
2052	98.0M NAV 07C DS, Scripps/Briger		0	7,806,576	7,806,576		0	7,709,328	7,709,328	
2053	176.5M NAV 08 DS, Jail Expand/Pub Bldg		0	11,268,550	11,268,550		0	11,268,150	11,268,150	
2054	176.5M NAV 08 DSR, Jail Expand/Pub Bldg		0	11,466,050	11,466,050		0	11,380,832	11,380,832	
2058	35.0M NAV 08 DS, PBSSO Mobile Data		0	6,394,352	6,394,352		0	6,394,352	6,394,352	
2061	11.6M Note Payable 08 DS, ESL Jupiter		0	875,922	875,922		0	857,733	857,733	
2067	94.2M NAV 08-2 DS, Max Planck & SS Refunding		0	7,622,130	7,622,130		0	7,606,155	7,606,155	
2068	94.2M NAV 08-2 DSR, Max Planck & SS Refunding		0	7,794,430	7,794,430		0	7,696,836	7,696,836	
2069	30.6M NAV 11 DS, Ocean Ave Bridge & Max Planck2		0	4,853,013	4,853,013		0	2,096,684	2,096,684	
2071	10.1M NAV 112 DS, ISS VOIP		0	0	0		0	1,556,468	1,556,468	
2505	32.7M NAV 97 DS, Ref 233.6M CJF 90		0	17,750,723	17,750,723		0	0	0	
2509	18.5M NAV 02 DS, Ref 26.3M CJF Comp 94		0	2,118,850	2,118,850		0	2,117,350	2,117,350	
2510	6.5M NAV 03 DS, Ref 8.5M Pub Imprv 94		0	712,732	712,732		0	711,331	711,331	

BUDGET COMPARISON BY FUND - FY 2013 AND 2014

Board of County Commissioners

2012 Non-Exempt Valuation Countywide \$125,403,839,154

2013 Tentative Non-Exempt Valuation Countywide \$130,316,225,167

Fund	Fund Name	2013 Adopted			2014 Tentative					
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
2511	81.3M NAV 04 DS, Ref 80.7M Conv Cntr 01		0	2,940,059	2,940,059		0	2,925,428	2,925,428	
2514	17.4M NAV 05 DS, Ref 26M Parks & Rec Fac 96		0	2,050,344	2,050,344		0	2,040,288	2,040,288	
2515	13.4M NAV 05 DS, Ref 22M N.C Court & PBSO MP 97		0	1,651,270	1,651,270		0	1,665,623	1,665,623	
2516	9.5M NAV 05 DS, Ref 15M Judicial Parking 95		0	1,155,713	1,155,713		0	1,153,225	1,153,225	
2517	20.07M NAV 05 DS, Ref 28M Stadium Fac 96		0	2,168,026	2,168,026		0	2,166,215	2,166,215	
2519	11.58M GO Tax Coupon 06 DS, Ref 75M Land Acq 99B & 01A		0	395,844	395,844		0	395,845	395,845	
2520	2.5M NAV 07A DS, Ref 6M BAN Bio Resch 06A		0	187,910	187,910		0	187,829	187,829	
2521	5.1M NAV 07B DS, Ref 6M BAN Bio Resch 06A&B		0	429,785	429,785		0	429,502	429,502	
2522	29.4M NAV 08A DS, Ref SS#1,3&5		0	2,866,836	2,866,836		0	2,822,896	2,822,896	
2523	11.5M NAV Tax 10 DS, Ref 11M Conv Hotel BAN 07		0	1,109,332	1,109,332		0	1,108,487	1,108,487	
2526	62.7M NAV 11 DS, Ref Part 81M Conv Cntr 04		0	3,140,450	3,140,450		0	3,140,450	3,140,450	
2527	62.7M NAV 11 DSR, Ref Part 81M Conv Cntr 04		0	5,701,875	5,701,875		0	5,701,875	5,701,875	
2528	16.1M NAV 12 DS, Ref 16M 4 Pts BAN 09		0	1,382,805	1,382,805		0	1,370,209	1,370,209	
2529	147.0M NAV 12 DS, Ref 94M 04/38M 04A/133M 05A		0	6,631,419	6,631,419		0	7,169,000	7,169,000	
2530	Sale of Mecca Farms to SFMD		0	0	0		0	26,000,000	26,000,000	
3000	25.0M GO 99A, Recreation & Cultural		0	943,127	943,127		0	249,519	249,519	
3014	80.7M NAV 01, Convention Center		0	7,269,964	7,269,964		0	6,555,064	6,555,064	
3017	26.3M NAV 96, Parks & Recreation Facilities		0	26,344	26,344		0	14,017	14,017	
3018	94.3M NAV 04, Pub Imprv & Ref Airport Cntr 92		0	406,953	406,953		0	364,806	364,806	
3019	25.0M GO 03, Recreational & Cultural Facilities		0	2,333,838	2,333,838		0	1,589,353	1,589,353	
3020	25.0M GO 05, Recreational & Cultural Facilities		0	13,403,493	13,403,493		0	5,301,086	5,301,086	
3028	133.9M NAV 05A, Scripps Construction		0	7,527	7,527		0	7,553	7,553	
3032	27.0M Sunshine#7A 06, Var Crthse & Gen Govt Bldg		0	36,981	36,981		0	0	0	
3033	5.6M Sunshine#6 04, Scripps Infrastructure & Beeline		0	91,283	91,283		0	0	0	
3037	11.5M LT BAN Tax 05, Convention Center Hotel Site Acq		0	395,584	395,584		0	0	0	
3038	50.0M GO 06, Waterfront Access		0	12,159,986	12,159,986		0	9,415,599	9,415,599	
3040	14.6M NAV 06, Parking Facilities Expansion		0	968,200	968,200		0	781,831	781,831	
3043	6.1M Sunshine #8 '06, Park & Marina Improvements		0	112,108	112,108		0	112,910	112,910	
3046	8.1M Sunshine#9 06, So County Golf Course CTF		0	57,601	57,601		0	53,981	53,981	
3052	98.0M NAV 07C CTF, Scripps/Briger		0	3,279,603	3,279,603		0	2,745,396	2,745,396	
3053	176.5M NAV 08 CTF, Jail Expand/Pub Bldg		0	15,207,244	15,207,244		0	8,874,606	8,874,606	
3058	35M NAV 08 CP, PBSO Mobile Data		0	18,142,550	18,142,550		0	12,902,208	12,902,208	
3061	11.6M Note Payable 08 CP, ESL Jupiter		0	9,375	9,375		0	2,895,389	2,895,389	
3067	94.1M NAV 08-2 CP, Max Planck & SS Refunding		0	1,672,461	1,672,461		0	1,664,684	1,664,684	
3069	15.0M NAV 11 CP, Ocean Ave Lantana Bridge		0	8,018,240	8,018,240		0	505,297	505,297	

BUDGET COMPARISON BY FUND - FY 2013 AND 2014
Board of County Commissioners

2012 Non-Exempt Valuation Countywide \$125,403,839,154

2013 Tentative Non-Exempt Valuation Countywide \$130,316,225,167

Fund Name	2013 Adopted			2014 Tentative					
	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
3070 15.6M NAV 11 CP, Max Planck		0	254,418	254,418		0	253,283	253,283	
3071 10.1M NAV 12 CP, ISS VOIP		0	0	0		0	9,872,515	9,872,515	
3500 Transportation Improvement Fund		0	225,780,353	225,780,353		0	205,058,213	205,058,213	
3501 Road Impact Fee Zone 1		0	42,046,639	42,046,639		0	44,921,214	44,921,214	
3502 Road Impact Fee Zone 2		0	30,712,488	30,712,488		0	29,920,792	29,920,792	
3503 Road Impact Fee Zone 3		0	36,515,146	36,515,146		0	29,873,466	29,873,466	
3504 Road Impact Fee Zone 4		0	18,845,066	18,845,066		0	22,391,817	22,391,817	
3505 Road Impact Fee Zone 5		0	38,440,303	38,440,303		0	43,831,085	43,831,085	
3515 Abacoa Impact Fee Account		0	460,871	460,871		0	1,069,886	1,069,886	
3516 Abacoa Trust Sub Account		0	4,883,510	4,883,510		0	5,020,892	5,020,892	
3519 Northlake Blvd Agreement W/NPBCID		0	37,308	37,308		0	70,094	70,094	
3523 Proportionate Share Trust Fund		0	23,109,152	23,109,152		0	22,905,164	22,905,164	
3531 Impact Fee Program - Roads Zone 1		0	1,122,765	1,122,765		0	1,652,568	1,652,568	
3532 Impact Fee Program - Roads Zone 2		0	0	0		0	885,247	885,247	
3533 Impact Fee Program - Roads Zone 3		0	0	0		0	895,343	895,343	
3534 Impact Fee Program - Roads Zone 4		0	0	0		0	501,040	501,040	
3535 Impact Fee Program - Roads Zone 5		0	0	0		0	921,655	921,655	
3600 Park Improvement Fund		0	5,501,449	5,501,449		0	6,308,490	6,308,490	
3601 Park Impact Fees Z-1		0	1,585,568	1,585,568		0	2,877,958	2,877,958	
3602 Park Impact Fees Z-2		0	3,108,275	3,108,275		0	3,938,053	3,938,053	
3603 Park Impact Fees Z-3		0	4,782,256	4,782,256		0	6,773,860	6,773,860	
3621 Impact Fee Program - Parks Zone 1		0	0	0		0	40,277	40,277	
3622 Impact Fee Program - Parks Zone 2		0	0	0		0	47,339	47,339	
3623 Impact Fee Program - Parks Zone 3		0	0	0		0	106,703	106,703	
3650 Unit 11 Acquisition/Enhancement		0	2,943,789	2,943,789		0	2,253,408	2,253,408	
3651 South Loxahatchee Slough Wetland Restoration		0	241,032	241,032		0	245,255	245,255	
3652 Beach Improvement		0	33,157,726	33,157,726		0	30,493,109	30,493,109	30,607,158
3653 South Lake Worth Inlet		0	2,442,347	2,442,347		0	2,613,951	2,613,951	
3654 Environmental Resources Capital Projects		0	8,480,461	8,480,461		0	5,528,414	5,528,414	
3800 PUD Civic Site Cash Out		0	2,580,594	2,580,594		0	3,060,033	3,060,033	
3801 800 Mhz RR-I Fund		0	40,533,496	40,533,496		0	39,764,016	39,764,016	
3803 Law Enforcement/Impact Fees Z2 Road Patrol		0	2,082,254	2,082,254		0	2,274,570	2,274,570	
3804 Public Building Improvement Fund		0	36,783,123	36,783,123		0	36,508,864	36,508,864	
3805 Public Building Impact Fees		0	3,622,126	3,622,126		0	4,580,076	4,580,076	
3807 TDC-Bldg Renewal & Replacement		0	10,474,305	10,474,305		0	10,400,981	10,400,981	

BUDGET COMPARISON BY FUND - FY 2013 AND 2014

Board of County Commissioners

2012 Non-Exempt Valuation Countywide \$125,403,839,154

2013 Tentative Non-Exempt Valuation Countywide \$130,316,225,167

Fund	Fund Name	2013 Adopted			2014 Tentative					
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
3815	Impact Fee Program - Public Building		0	0	0		0	86,362	86,362	
3900	Capital Outlay		0	17,094,189	17,094,189		0	13,070,741	13,070,741	
3901	Information Technology Capital Improvements		0	8,976,822	8,976,822		0	7,563,925	7,563,925	
3902	Court Related Info Technology Capital Improvements		0	225,398	225,398		0	69,538	69,538	
3903	Energy Efficiency and Conservation Block Grant - Capital		0	523,473	523,473		0	196,722	196,722	
4000	WUD Revenue		0	170,942,000	170,942,000		0	179,750,000	179,750,000	
4001	WUD Operation & Maintenance		0	123,267,096	123,267,096		0	134,009,355	134,009,355	
4010	WUD Renewal & Replacement		0	1,000,000	1,000,000		0	1,000,000	1,000,000	
4011	WUD Capital Improvements		0	185,860,182	185,860,182		0	228,455,423	228,455,423	
4012	WUD Connection Charge Account		0	5,500,000	5,500,000		0	8,078,000	8,078,000	
4013	WUD Special Assessment Program		0	3,601,351	3,601,351		0	3,692,288	3,692,288	
4015	WUD FPL Reclaimed Water Renewal & Replacement		0	1,441,746	1,441,746		0	2,145,347	2,145,347	
4031	Debt Service WUD Ecr Loan		0	325,000	325,000		0	0	0	
4032	Debt Service WUD 95		0	1,041,000	1,041,000		0	1,041,000	1,041,000	
4034	Debt Service Reserve WUD All		0	4,438,000	4,438,000		0	4,381,745	4,381,745	
4036	Debt Service WUD 2003		0	1,171,200	1,171,200		0	0	0	
4039	Debt Service Wud 2006		0	10,358,400	10,358,400		0	7,335,000	7,335,000	
4041	Construction Trust Fund Wud 2009		0	1,582,049	1,582,049		0	1,547,481	1,547,481	
4042	Debt Service WUD 2009		0	4,044,000	4,044,000		0	3,991,000	3,991,000	
4043	WUD FPL Debt Service Coverage Fund		0	1,063,773	1,063,773		0	1,246,430	1,246,430	
4044	GUA Debt Service		0	530,000	530,000		0	530,000	530,000	
4045	GUA01 Wachovia 2009 Loan		0	1,187,000	1,187,000		0	1,195,000	1,195,000	
4046	GUA09 Bank of NY 2004 Loan		0	789,000	789,000		0	789,000	789,000	
4047	Debt Service WUD 2013 Ref		0	0	0		0	2,493,000	2,493,000	
4100	Airport Operations		0	90,555,004	90,555,004		0	79,547,937	79,547,937	
4110	Airport Capital Projects		0	2,965,676	2,965,676		0	4,969,180	4,969,180	
4111	Airports Improvement & Development Fund		0	183,338,223	183,338,223		0	183,290,630	183,290,630	
4112	Airports Passenger Facility Charges		0	64,677,524	64,677,524		0	56,251,273	56,251,273	
4113	Noise Abatement & Mitigation		0	2,082,969	2,082,969		0	2,200,579	2,200,579	
4114	Airports Restricted Assets Fund		0	2,355,148	2,355,148		0	2,303,389	2,303,389	
4116	8M Subordinated Debt 2006 CTF		0	314,870	314,870		0	0	0	
4130	Debt Service 60M PBIA Rev Ref 2002		0	13,221,569	13,221,569		0	13,536,293	13,536,293	
4131	Debt Service 83M PBIA Rev Ref 2001		0	10,213	10,213		0	0	0	
4136	Debt Service 8M PBIA Sub Indebtedness 2006		0	92,460	92,460		0	0	0	

BUDGET COMPARISON BY FUND - FY 2013 AND 2014

Board of County Commissioners

2012 Non-Exempt Valuation Countywide \$125,403,839,154

2013 Tentative Non-Exempt Valuation Countywide \$130,316,225,167

Fund	Fund Name	2013 Adopted				2014 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
4137	Debt Service 69M PBIA Rev Bonds 2006A		0	3,424,620	3,424,620		0	3,424,510	3,424,510	
4138	Debt Service 16M PBIA Tax Rev Ref 2006B		0	1,004,393	1,004,393		0	1,004,093	1,004,093	
5000	Fleet Management		0	54,309,562	54,309,562		0	50,412,652	50,412,652	52,426,825
5010	Property & Casualty Insurance		0	14,432,976	14,432,976		0	14,523,535	14,523,535	
5011	Risk Management Fund		0	17,225,145	17,225,145		0	17,888,712	17,888,712	
5012	Employee Health Insurance		0	75,208,863	75,208,863		0	73,914,818	73,914,818	
	Gross Total Countywide Funds	4.9902	625,808,821	2,766,120,378	3,391,929,199	4.9852	649,670,452	2,793,177,115	3,442,847,567	3,455,382,597
	Less: Interfund Transfers		0	(465,867,271)	(465,867,271)		0	(472,111,256)	(472,111,256)	(472,162,241)
	Less: Interdepartmental Charges		0	(19,962,397)	(19,962,397)		0	(17,877,349)	(17,877,349)	(17,834,713)
	Less: Internal Service Charges		0	(130,280,896)	(130,280,896)		0	(127,124,314)	(127,124,314)	
	Net Total Countywide Funds	4.9902	625,808,821	2,150,009,814	2,775,818,635	4.9852	649,670,452	2,176,064,196	2,825,734,648	2,838,261,329
1400	MSTD - Building		0	16,880,883	16,880,883		0	21,407,482	21,407,482	
1180	County Library	0.5491	37,417,132	11,890,551	49,307,683	0.5491	38,715,969	9,915,803	48,631,772	
2021	30.5M GO 03 DS, Library District Improvement	0.0204	1,390,110	3,078	1,393,188	0.0000	0	0	0	
2022	22.3M GO 06 DS, Library District Improvement	0.0258	1,758,080	(21,486)	1,736,594	0.0254	1,790,904	(55,560)	1,735,344	
2524	19.53M GO 10 DS, Ref Part 30M Library GO 03	0.0113	770,012	(7,587)	762,425	0.0320	2,256,258	(103,633)	2,152,625	
3021	30.5M GO Libraries Improvements 2003		0	2,902,273	2,902,273		0	843,441	843,441	
3022	22.3M GO Library Improvements 2006		0	3,472,482	3,472,482		0	1,615,484	1,615,484	
3750	Library Improvement Fund		0	3,871,139	3,871,139		0	3,533,770	3,533,770	
3751	Library Expansion Program		0	13,640,245	13,640,245		0	11,799,987	11,799,987	
3752	Library Impact Fees		0	2,069,353	2,069,353		0	2,509,356	2,509,356	
1300	Fire Rescue MSTU	3.4581	177,006,499	131,966,170	308,972,669	3.4581	183,001,456	128,180,900	311,182,356	
1301	Fire Rescue Jupiter MSTU	2.1393	15,466,702	(642,649)	14,824,053	2.0787	15,642,600	(544,314)	15,098,286	
1303	Aviation Battalion		0	6,644,971	6,644,971		0	6,015,610	6,015,610	
1304	F/R Long-Term Disability Plan		0	16,995,102	16,995,102		0	16,160,403	16,160,403	
1305	MSBU-Hydrant Rental Boca Raton		0	555,265	555,265		0	527,146	527,146	
1306	MSBU-Hydrant Rental-Riviera Beach		0	54,721	54,721		0	51,857	51,857	
3700	Fire Rescue Improvement		0	29,673,969	29,673,969		0	27,782,768	27,782,768	
3704	Fire Rescue Impact Fees		0	7,873,377	7,873,377		0	9,264,790	9,264,790	
3511	Unincorp Improvement Fund		0	10,690,830	10,690,830		0	9,882,752	9,882,752	
	Gross-Total Dependent Districts		233,808,535	258,512,687	492,321,222		241,407,187	248,788,042	490,195,229	490,195,229

BUDGET COMPARISON BY FUND - FY 2013 AND 2014
Board of County Commissioners

2012 Non-Exempt Valuation Countywide \$125,403,839,154

2013 Tentative Non-Exempt Valuation Countywide \$130,316,225,167

	2013 Adopted				2014 Tentative				
	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
Less: Interfund Transfers			(16,814,331)	(16,814,331)			(18,888,152)	(18,888,152)	
Less: Interdepartmental Charges			(4,956,917)	(4,956,917)			(4,909,580)	(4,909,580)	
Net-Total Dependent Districts		233,808,535	236,741,439	470,549,974		241,407,187	224,990,310	466,397,497	466,397,497
Net-Total County Funds & Dep. Districts		859,617,356	2,386,751,253	3,246,368,609		891,077,639	2,401,054,506	3,292,132,145	3,304,658,826
Gross Total - All Funds		859,617,356	3,024,633,065	3,884,250,421		891,077,639	3,041,965,157	3,933,042,796	3,945,577,826

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

BOARD OF COUNTY COMMISSIONERS

	FY 2014 Rolled-Back Rate		FY 2014 Proposed Taxes		Proposed Increase or (Decrease)		
	Millage	Taxes	Millage	Taxes	Millage	Taxes	% Increase Or % (Decrease) From Rolled-Back Rate
Countywide (2)	4.6331	\$603,768,103	4.7815	\$623,107,031	0.1484	\$19,338,928	3.20 %
County Library District (2)	0.5343	\$37,672,450	0.5491	\$38,715,969	0.0148	1,043,519	2.77 %
Fire-Rescue MSTU	3.3649	\$178,069,344	3.4581	\$183,001,456	0.0932	4,932,112	2.77 %
Jupiter Fire-Rescue MSTU	2.0785	\$15,641,095	2.0787	\$15,642,600	0.0002	1,505	0.01 %
Aggregate Millage Rate (3)	6.4720		6.6029		0.1309		2.02 %
Total Taxes		<u>\$835,150,992</u>		<u>\$860,467,056</u>		<u>\$25,316,064</u>	

(1) Rolled-Back Rate is the millage rate which, exclusive of new construction, will provide the same ad valorem tax revenue as was levied during the prior year.

(2) Exclusive of voted debt millages for FY 2013 and FY 2014 as shown below:

	FY 2013	FY 2014
Countywide	0.2087	0.2037
County Library	<u>0.0575</u>	<u>0.0574</u>
Total	<u>0.2662</u>	<u>0.2611</u>

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