



Interoffice Communication

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

THRU: Verdenia Baker, County Administrator *VBaker*

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

DATE: September 2, 2021

SUBJECT: **First Public Hearing – FY 2022 Budget**

Attached is the agenda package for the First Public Hearing on the FY 2022 Budget. Please bring it with you to the meeting on September 9th at 5:05 p.m. This package includes the Script, Summary Information, Public Hearing Documents, and additional backup/justification. The budget is balanced at the proposed rate of 4.7815 mills.

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

c: Management Team
Department Heads
Constitutional Officers
Budget Office Staff
Minutes

**Palm Beach County
Board of County Commissioners
1st Public Hearing Script
September 9, 2021**

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. Mrs. Baker...
Verdenia	<p>Page 3 In accordance with the Truth in Millage (TRIM) Bill, the Board of County Commissioners shall hold hearings on the tentative budget and proposed millage rates. As stipulated in the TRIM bill, the first substantive issue to discuss shall be the percentage increase in the millage over the rolled-back rate necessary to fund the budget, if any, and the specific purpose for which ad valorem tax revenues are being increased.</p> <p>Page 4</p> <ul style="list-style-type: none"> • Palm Beach County Countywide proposed millage rate of 4.7815 is 4.13% over the rolled-back rate • Palm Beach County Library District proposed millage rate of 0.5491 is 4.25% over the rolled-back rate • Palm Beach County Fire Rescue MSTU proposed millage rate of 3.4581 is 4.60% over the rolled-back rate – this requires a supermajority vote • Palm Beach County Jupiter Fire MSTU proposed millage rate of 1.7880 is 1.62% below the rolled-back rate • Palm Beach County Aggregate proposed millage rate of 6.5835 is 2.80% over the rolled-back rate • Palm Beach County Countywide voted debt millage rate is 0.0334 • Palm Beach County Library voted debt millage rate is 0.0333 <p>(Read page 5)</p>
Verdenia	Pages 6-7 contain the budget briefing and highlights that includes proposed transfers and amendments to the FY 2022 tentative budget. Pages 8-9 contain a summary of the proposed transfers and amendments. The transfers and amendments do not result in increased property taxes.

Mayor	The next order of business is to accept public comments on the Total Countywide Funds Budget, Dependent District Budgets, and Proposed Budget Amendments
	Public comments
Mayor	Return to the Board for discussion on Countywide Funds and proposed Countywide millage rate.
BCC	Motion to approve certain budget transfers and amendments for those Countywide Funds, as more specifically set forth on pages 10-37 of the September 9, 2021 public hearing budget document, such transfers and amendments totaling \$63,173,298.
BCC	Motion to adopt Palm Beach County Countywide tentative millage of 4.7815, which is 4.13% over the rolled-back rate of 4.5917 and the Countywide voted debt millage rate of 0.0334.
BCC	Motion to adopt Palm Beach County Countywide tentative budgets of \$5,141,889,479.
Mayor	Return to the Board for discussion on the Library District
BCC	Motion to adopt Palm Beach County Library District tentative millage of 0.5491, which is 4.25% over the rolled-back rate of 0.5267 and the Palm Beach County Library District voted debt millage rate of 0.0333.
BCC	Motion to adopt Palm Beach County Library District tentative budgets of \$150,712,412.
Mayor	Return to the Board for discussion on the Municipal Service Taxing District (MSTD)
BCC	Motion to adopt Palm Beach County MSTD tentative budget of \$54,230,079.
Mayor	Return to the Board for discussion on the Fire-Rescue MSTU
BCC	Motion to adopt Palm Beach County Fire Rescue MSTU tentative millage of 3.4581, which is 4.60% over the rolled-back rate of 3.3059.
BCC	Motion to adopt Palm Beach County Fire Rescue MSTU tentative budgets of \$607,103,899.
Mayor	Return to the Board for discussion on the Jupiter Fire MSTU
BCC	Motion to adopt Palm Beach County Jupiter Fire MSTU tentative millage of 1.7880, which is 1.62% below the rolled-back rate of 1.8174.
BCC	Motion to adopt Palm Beach County Jupiter Fire MSTU tentative budget of \$21,463,216.
Mayor	Return to the Board for discussion on the MSTU- Unincorporated Improvement Fund
BCC	Motion to adopt Palm Beach County MSTU Unincorporated Improvement Fund budget of \$13,810,248.

Mayor	Adoption of the tentative aggregate millage rate
BCC	Motion to adopt Palm Beach County tentative aggregate millage of 6.5835, which is 2.80% over the rolled-back rate of 6.4039.
BCC	Motion to adjourn

Palm Beach County Board of County Commissioners

**Public Hearing Agenda
Palm Beach County Robert Weisman Governmental Center
Jane M. Thompson Memorial Chambers
September 9, 2021 - 5:05 P.M.**

	Page Reference
<u>I. Call to Order</u>	
A. Roll Call	
B. Prayer	
C. Pledge of Allegiance	
<u>II. Adoption of Agenda</u>	
<u>III. Summary of FY 2022 Tentative Budget</u>	i-v
<u>IV. Public Hearings</u>	
A. Letter to Property Owner	1
B. Proof of Publication - Property Appraiser	2
C. FY 2022 Tentative Budget	
1. Letter of Specific Purposes for Ad Valorem Tax Increases	3
2. Percentage Increase/(Decrease) in Millage Over Rolled Back Rate	4
3. Increases/(Decreases) over Rolled-Back Revenue	5
4. Budget Briefing and Highlights	6-7
5. Summary of Amendments to the Tentative Budget	8-9
6. Amendments to the Tentative Budget	10-30
7. Position Summary by Department	31
D. Public Comments and Board Discussion	
E. Motions to Adopt Tentative Millages and Tentative Budgets	
1. Countywide Funds - Transfers and Amendments	10-30
2. Countywide Funds	32-37
3. County Library District Funds	38
4. Fire-Rescue Funds	38
5. Municipal Service Taxing District Fund	38
6. Municipal Service Taxing Unit-Unincorp. Improv. Fund	38
<u>V. Motion to Adjourn</u>	

In accordance with the provisions of ADA, this document may be requested in an alternate format. Contact OFMB at 561-355-2580.

BUDGET SUMMARY TOTAL COMPARISON FY 2021 Adopted to FY 2022 Tentative Budget

What is the Budget?

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

Total Budget

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

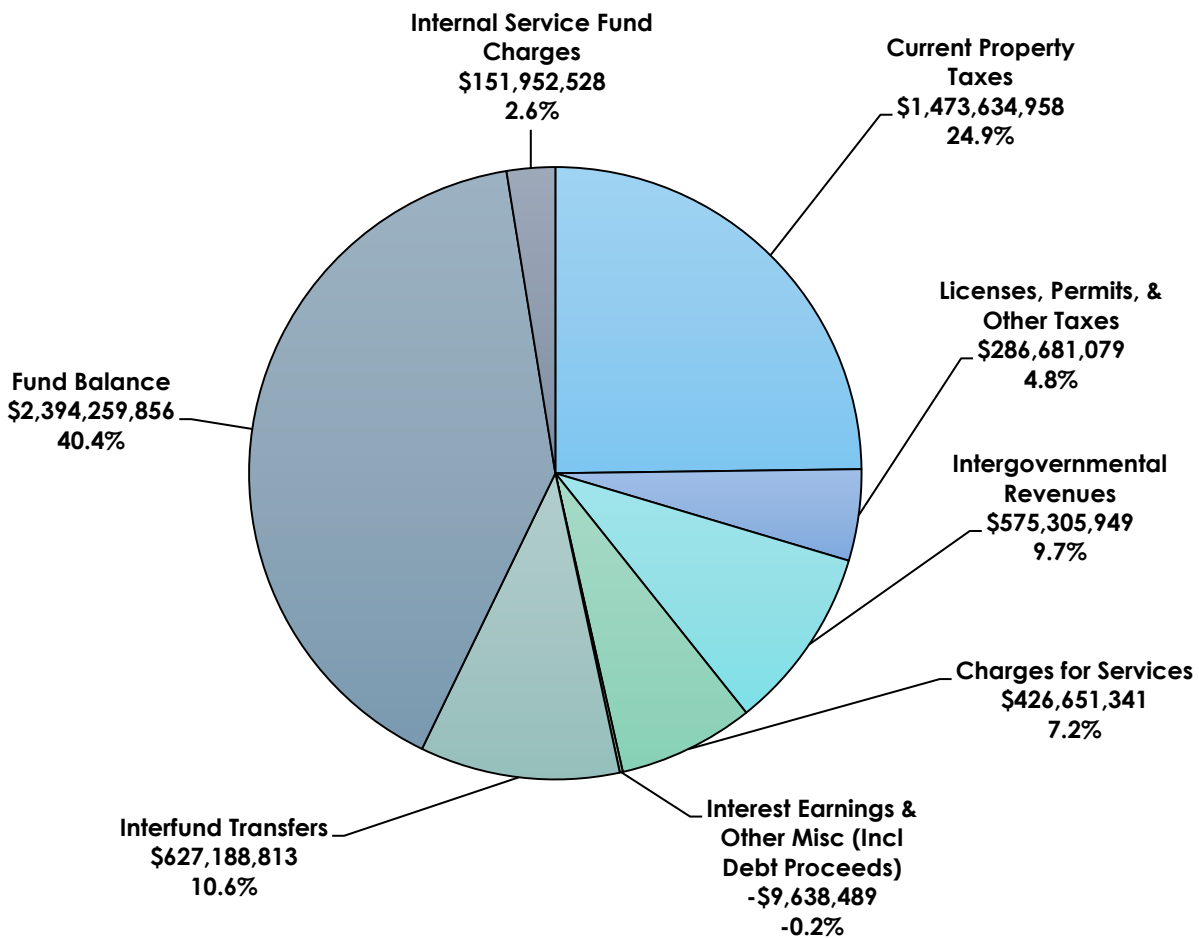
Net Budget

The Net Budget subtracts Internal Service Charges, transfers of money from one fund to another (Interfund Transfers), and payments from one department to another for services rendered from the total Gross Budget. These reductions from the total Gross Budget are considered double-counted because they do not represent money coming into the County budget as revenue or leaving the County budget as an 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 2021 Adopted Budget	FY 2022 Tentative Budget	FY 2022 Amended Budget
Total Budget	\$5,424,871,169	\$5,926,036,035	\$5,989,209,333
Less: Internal Service Charges	(\$146,874,138)	(\$151,952,528)	(\$151,952,528)
Interfund Transfers	(\$600,270,233)	(\$627,188,813)	(\$636,277,192)
Interdepartmental Charges	(\$26,594,857)	(\$25,952,054)	(\$25,952,054)
Net Budget	<u>\$4,651,131,941</u>	<u>\$5,120,942,640</u>	<u>\$5,175,027,559</u>
Budgeted Reserves	\$1,097,163,072	\$1,180,259,452	\$1,195,062,985
Budgeted Expenditures	\$3,553,968,869	\$3,940,683,188	\$3,979,964,574
Net Budget	<u>\$4,651,131,941</u>	<u>\$5,120,942,640</u>	<u>\$5,175,027,559</u>

Sources of Funds by Category

Total of All Funds **\$5,926,036,035**



County revenues come from many sources, of which Property Taxes represent only 24.9% of the total. Property Taxes represent 41.7% of the current revenues (excluding fund balance).

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

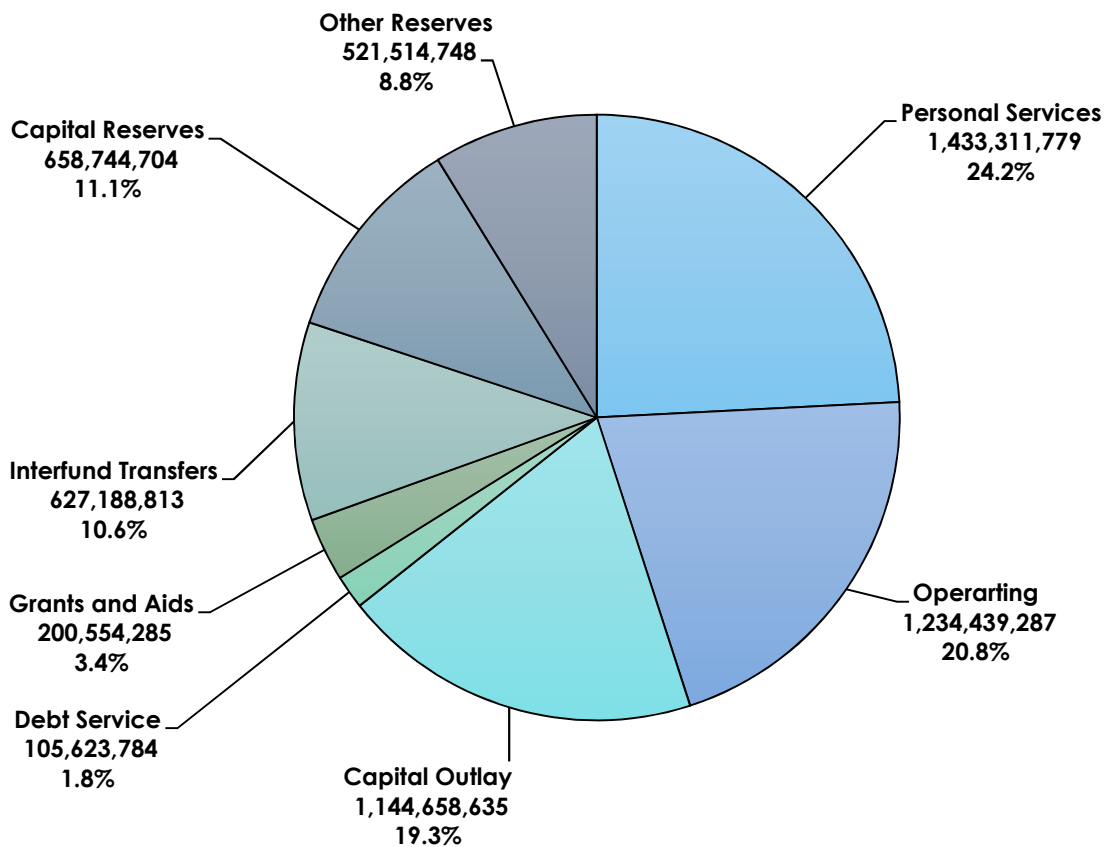
Interfund Transfers occur between funds. A transfer out of one fund is reflected as an expense, while the offsetting transfer into another fund appears as revenue.

Fund Balances represent carryover funds from the prior fiscal year and is 40.4% of the total budget. A major component of fund balance are reserves, which include funds set aside for future capital projects.

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

Expenditures by Category

Total of All Funds **\$5,926,036,035**



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 (\$3,510,388) which are part of Other Reserves.

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

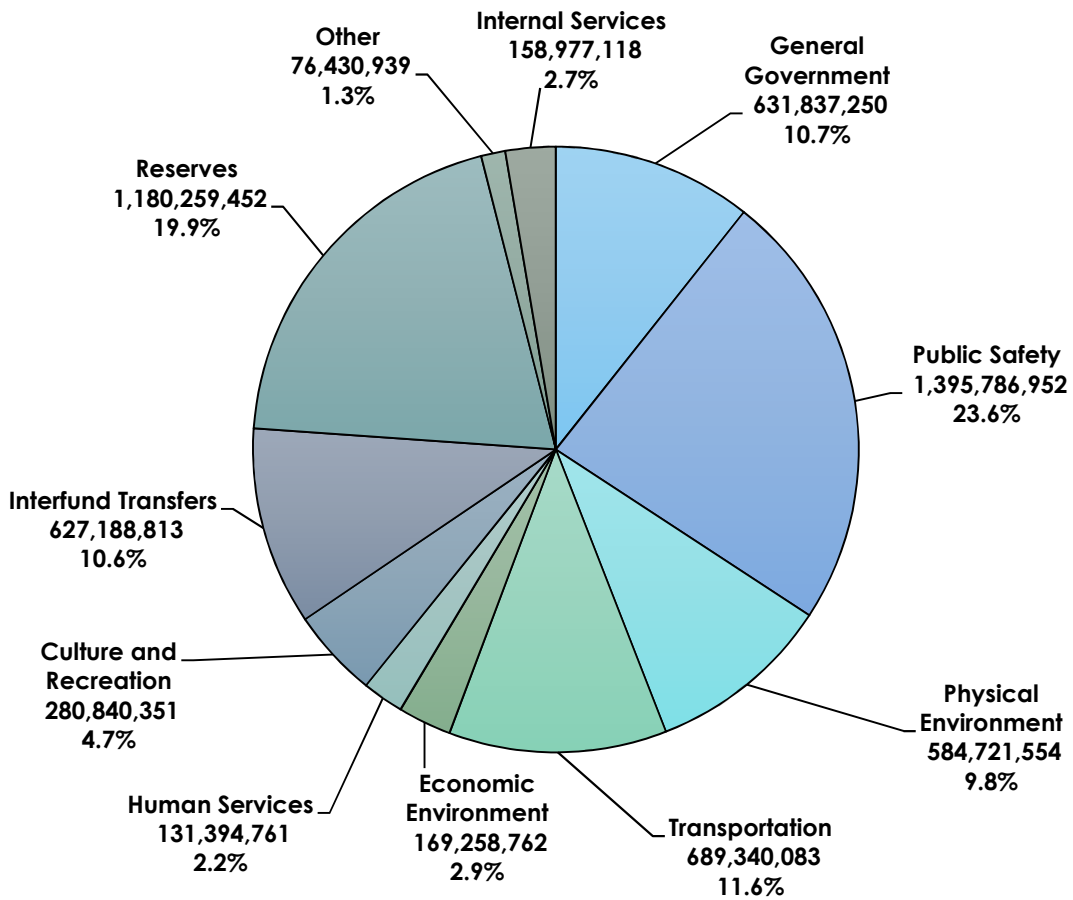
Interfund Transfers are amounts transferred from one fund to another to assist in financing the services of the recipient fund.

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

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

Expenditures by Function

Total of All Funds **\$5,926,036,035**



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

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

Public Safety includes services provided by the County for the safety and security of the public. This figure includes transfers of \$788,497,290 to the Palm Beach County Sheriff's Office.

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

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

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

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

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

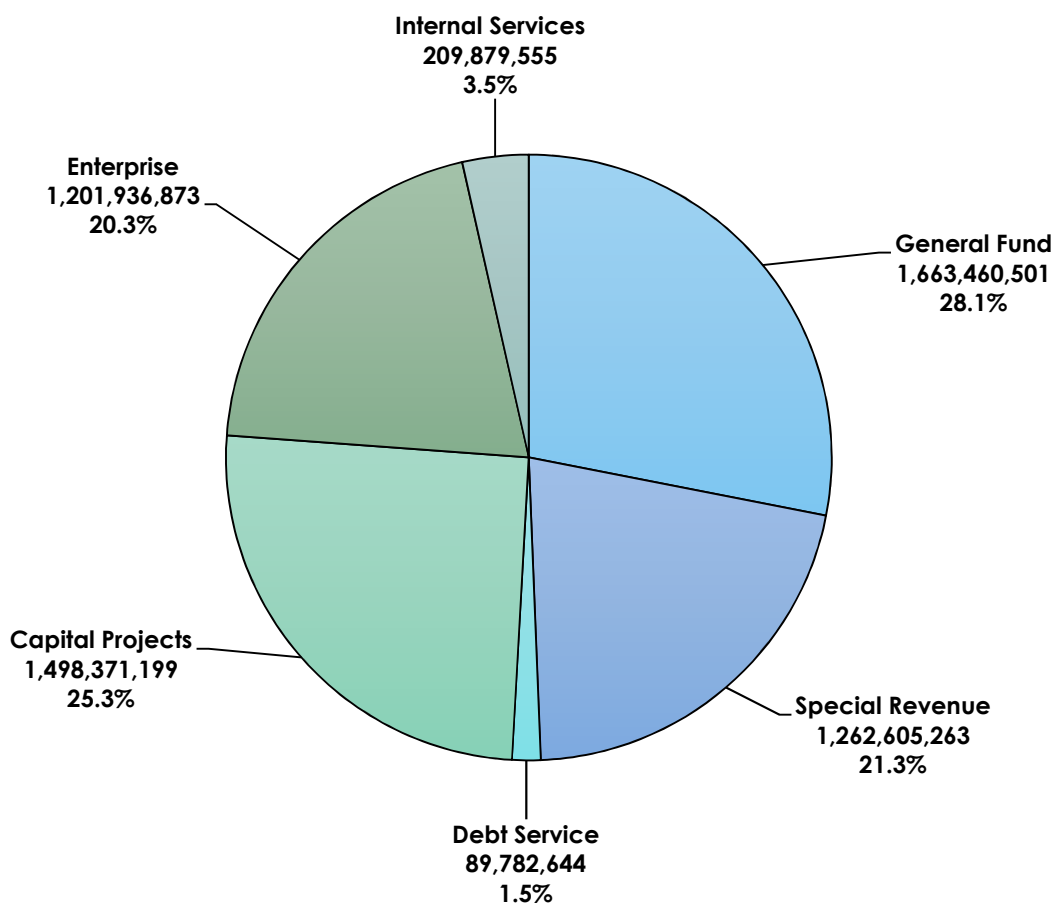
Internal Services are expenses incurred for services provided by one County agency to another.

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

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

Expenditures by Fund Group

Total of All Funds **\$5,926,036,035**



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 funds that are legally restricted for specified purposes (ie: Fire-Rescue and non-enterprise State and Federal Grants).

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

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

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

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



Office of
Financial Management & Budget
P.O. BOX 1989
West Palm Beach, FL 33402-1989
(561) 355-2580
FAX: (561) 355-2109
www.pbcgov.com



Palm Beach County
Board of County
Commissioners
Dave Kerner, Mayor
Robert S. Weinroth, Vice Mayor
Maria G. Marino
Gregg K. Weiss
Maria Sachs
Melissa McKinlay
Mack Bernard
County Administrator
Verdenia C. Baker

"An Equal Opportunity
Affirmative Action Employer"

Official Electronic Letterhead

September 2, 2021

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 more than the roll back rate.

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

Sincerely,

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

Verdenia C. Baker
County Administrator



DOROTHY JACKS
CFA, AAS
Palm Beach County Property Appraiser

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

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

August 19, 2021

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

Re: 2021 Notice of Proposed Property Taxes

Dear Mrs. Baker;

Pursuant to Florida Statute 200.069, the Notice of Proposed Property Taxes were prepared by the Property Appraiser's office and delivered on August 19th to the United States Post Office for first class mail to every taxpayer listed on the 2021 assessment roll.

Sincerely,

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

enc. TRIM sample notice

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

**WEST COUNTY
SERVICE CENTER**

2976 State Road 15
Belle Glade, FL 33430
tel 561.996.4890
fax 561.996.1661

**NORTH COUNTY
SERVICE CENTER**

3188 PGA Blvd., Suite 2301
Palm Beach Gardens, FL 33410
tel 561.624.6521
fax 561.624.6565

**MID-WESTERN COMMUNITIES
SERVICE CENTER**

200 Civic Center Way, Suite 200
Royal Palm Beach, FL 33411
tel 561.784.1220
fax 561.784.1241

**SOUTH COUNTY
SERVICE CENTER**

14925 Cumberland Drive
Delray Beach, FL 33446
tel 561.276.1250
fax 561.276.1278



**Office of
Financial Management & Budget**

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



**Palm Beach County
Board of County
Commissioners**

Dave Kerner, Mayor
Robert S. Weinroth, Vice Mayor
Maria G. Marino
Gregg K. Weiss
Maria Sachs
Melissa McKinlay
Mack Bernard

County Administrator

Verdenia C. Baker

*"An Equal Opportunity
Affirmative Action Employer"*

Official Electronic Letterhead

September 2, 2021

The Honorable Dave Kerner, Mayor
and Members of the Board of County Commissioners

RE: SPECIFIC PURPOSES FOR AD VALOREM TAX
INCREASES

Commissioners:

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

Respectfully,

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

Verdenia C. Baker
County Administrator

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

PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS

	FY 2021 Millage Rates	FY 2022 Rolled-Back Rate	FY 2022 Proposed Taxes	Proposed Increase or Decrease
	Millage	Millage	Millage	% Inc / (Dec) From Rolled-Back Rate
Countywide ⁽²⁾	4.7815	\$1,019,878,693	\$1,062,035,841	\$ 42,157,148 4.13 %
County Library District	0.5491	\$62,038,487	\$64,676,919	2,638,432 4.25 %
Fire-Rescue MSTU	3.4581	\$299,448,728	\$313,235,018	13,786,290 4.60 %
Jupiter Fire-Rescue MSTU	1.8911	\$22,706,672	\$22,339,347	(367,325) (1.62) %
Aggregate Millage Rate ⁽³⁾	6.5836			2.80 %
Total Taxes		<u>\$1,422,392,831</u>	<u>\$1,462,287,125</u>	<u>\$ 39,894,294</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 2021 and FY 2022 as shown below:

	FY 2021	FY 2022
Countywide	0.0309	0.0334
County Library	<u>0.0342</u>	<u>0.0333</u>
Total	<u>0.0651</u>	<u>0.0667</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 dependent district to the governing body, divided by the total taxable value of the county, converted to a millage rate.

**Increases Over
Rolled-Back Revenue
FY 2022**

Explanation of Increases		Increase/(Decrease) Over/Under Rolled Back Revenue
Countywide		
Sheriff - Net Tax Increase	\$ 33,086,819	
Increase in Other Constitutional Officers including Judicial	6,809,562	
Increase in BCC Operations (net of revenues)	23,123,224	
Decrease in Non-Departmental Operations	(740,992)	
Increase in Reserves	15,118,061	
Increase in Major/Other revenues	(10,968,000)	
Increase in Capital Projects	2,000,000	
Increase in Debt Service	1,951,472	
Decrease in Other Funding Sources	3,020,984	
Increase in Beginning Balance Brought Forward	(16,999,919)	
Additional Taxes from New Construction at rolled-back rate, CRA roll-back adjustment, and Tax Loss from revaluations by the Value Adjustment Board	<u>(14,244,063)</u>	\$ 42,157,148
County Library		
Increase in Library operations (net of revenues)	\$ 4,005,011	
Decrease in Reserves	(1,253,188)	
Increase for transfer to Library Improvement/Expansion Fund	400,000	
Decrease in Beginning Balance Brought Forward	257,305	
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>(770,696)</u>	2,638,432
Fire-Rescue MSTU		
Increase in Fire Rescue Operation (net of revenues)	\$ 19,774,432	
Increase for transfer to Capital Projects Fund	1,673,000	
Increase in Reserves	4,626,472	
Increase in Beginning Balance Brought Forward	(8,022,885)	
Additional Taxes from New Construction at rolled-back rate, CRA roll-back adjustment, and Tax Loss from revaluations by the Value Adjustment Board	<u>(4,264,729)</u>	13,786,290
Jupiter Fire MSTU		
Decrease in Fire Rescue Operation (net of revenues)	\$ (224,103)	
Additional Taxes from New Construction at rolled-back rate and Tax Loss from revaluations by the Value Adjustment Board	<u>(143,222)</u>	(367,325)

FY 2022 Budget Briefing and Highlights

- This is the 11th consecutive year the Countywide budget is balanced at current rate of 4.7815 mills, which requires a simple majority vote of the BCC
- Other than the amendments included in this package, there are no other proposed changes
- Total Gross Budget is \$6.0 billion, of which \$1.7 billion is the General Fund
- General Fund appropriated reserves are \$189.7 million, up \$14.0 million over FY 2021
- The budget includes:
 - ✓ 3% ATB pay adjustment and a net increase of 82 new BCC positions (7 Ad Valorem funded and 75 non-Ad Valorem funded)
 - ✓ Compensation Study increases of \$3.2 million
 - ✓ Ad Valorem New capital funding of \$41 million, primarily for R&R projects
 - ✓ \$75,000 for the Community ID Program

**FY 2021 - FY 2025 Budget Projection
General Fund**

	FY 2021 Adopted Budget	FY 2022 Proposed Budget	FY 2023 Projected Budget	FY 2024 Projected Budget	FY 2025 Projected Budget
Property Values*	\$ 210,322,482,246	\$ 222,113,529,357	\$ 230,988,551,417	\$ 240,221,140,724	\$ 249,825,733,157
Revenues					
Ad Valorem Taxes at current rate of 4.7815	\$ 1,005,656,949	\$ 1,062,035,841	\$ 1,104,471,759	\$ 1,148,617,384	\$ 1,194,541,743
Major Revenue	225,867,000	241,464,000	245,896,120	250,416,882	255,028,060
Sheriff Revenue	87,281,984	87,709,965	89,464,164	91,253,448	93,078,517
BCC Dept. Revenue	44,990,646	45,541,091	46,451,913	47,380,951	48,328,570
Balance Brought Forward	264,067,862	297,922,180	300,922,180	303,922,180	306,922,180
Other Revenues	22,011,152	17,749,707	14,146,730	14,389,487	14,639,526
Statutory Reserve	(69,161,756)	(72,533,097)	(75,095,442)	(77,754,273)	(80,513,327)
Total Net Revenue at Simple Majority Vote	\$ 1,580,713,837	\$ 1,679,889,687	\$ 1,726,257,424	\$ 1,778,226,059	\$ 1,832,025,269
Appropriations					
Sheriff	\$ 740,180,972	\$ 780,669,390	\$ 800,661,800	\$ 836,776,933	\$ 874,520,234
Sheriff - Projected Operating Capital	0	8,246,560	8,535,190	8,833,921	9,143,108
Total Sheriff	\$ 740,180,972	\$ 788,915,950	\$ 809,196,990	\$ 845,610,854	\$ 883,663,342
BCC Departments	399,017,922	424,928,962	445,869,176	465,978,261	486,992,255
Other Constitutional Officers	67,092,815	73,201,926	76,496,013	79,938,333	83,535,558
Judicial	7,981,308	8,654,258	9,043,700	9,450,666	9,875,946
Non Departmental	95,965,687	95,724,079	100,031,663	104,533,087	109,237,076
Capital	38,975,000	40,975,000	42,409,125	43,893,444	45,429,715
Reserves - Undesignated	175,624,707	189,662,614	197,662,614	205,662,614	213,662,614
Debt Service (excludes voted)	55,875,426	57,826,898	57,826,898	57,826,898	57,826,898
Total Appropriations	\$ 1,580,713,837	\$ 1,679,889,687	\$ 1,738,536,179	\$ 1,812,894,158	\$ 1,890,223,404
Projected Shortfall at Simple Majority Vote	\$ -	\$ 3,020,744	\$ (10,625,474)	\$ (45,617,994)	\$ 2,872,996
Projected Shortfall at Current Millage 4.7815		\$ -	\$ (12,278,755)	\$ (34,668,099)	\$ (58,198,135)
Current Millage Millage	4.7815	4.7815	4.7815	4.7815	4.7815
MM Rate with Simple Majority Vote		4.7951	4.7355	4.5916	4.7930
MM Rate with Super Majority Vote		5.2746	5.2091	5.0508	5.2723

* Assumed increase of 4%

**Board of County Commissioners
Palm Beach County, Florida
Summary of Amendments and Transfers to FY 2022 Tentative Budget**

General Fund – \$16,429,186 Page 10

This amendment is necessary to: (1) Carry forward for the Sheriff's Department for equipment, buildings maintenance, computer software, fleet vehicles, furniture, and weapons; (2) Parks and Recreation revenue decrease due to no fee increases; (3) Carry forward for Community Service for vehicles that will not be received in FY 2021; (4) County Attorney budget realignment to due to contract negotiations for the incoming County Attorney and salary increase for replacement attorney; (5) Youth Services budget realignment due to contract negotiations with non-government agencies; (6) Carry forward funds for Public Safety for the replacement of high/at risk computers that will not be received in FY 2021; (7) Carry forward for Office of Equal Business Opportunity for a vehicle that will not be received in FY 2021; (8) Carry forward funding for Office of Resilience climate summit and budget for electric vehicle service equipment installation expansion; (9) Realign County's contribution for Florida Department of Juvenile Justice detention costs; (10) Establish a budget for the Community Identification Card Program in General Government; (11) Carry forward for Community Service for computers and furniture that will not be received in FY 2021; (12) Carry forward funding for Engineering for equipment that will not be received in FY 2021; and (13) Carry forward funding for the completion of Palm Tran's South County Expansion Facility.

DOSS Administration – \$44,359 Page 11

This amendment is necessary to carry forward funding for computers and furniture that will not be received in FY 2021.

Affordable Housing Trust Fund (SHIP) – \$104,257 Page 12

This amendment is necessary to realign the State Housing Initiatives Partnership grant funds.

Housing and Economic Sustainability – \$(165,902) Page 13

This amendment is necessary to realign Community Development Block Grants and Emergency Shelter Grant funds.

Home Investment Partnership Act – \$1,466,384 Page 14

This amendment is necessary to realign the HOME Investment Partnership grant funds.

County Library – \$0 Page 15

This **transfer** is necessary to reflect the changes in Tax Collector Commission and Refund Tax Collector Commission that are proportional to the changes in Ad Valorem revenue.

County Transportation Trust – \$75,000 Page 16

This amendment is necessary to carry forward funding for equipment that will not be delivered until FY 2022.

Palm Tran Operations – \$1,410,672 Page 17

This amendment is necessary to carry forward funding for the completion of the South County Expansion Facility.

Palm Tran Vehicle Replacement – \$3,156,151 Page 18

This amendment is necessary to carry forward funding for paratransit buses which have been ordered but the delivery has been delayed until FY 2022 due to the COVID-19 pandemic.

TDC-Film Commission – \$378,100 Page 19

This amendment is necessary due to an increase in forecasts on bed tax collections as a result of better than expected figures on the amount of returning visitors as the post pandemic phase nears.

TDC-4th Cent Local Option Tax – \$2,193,226 Page 20

This amendment is necessary due to an increase in forecasts on bed tax collections as a result of better than expected figures on the amount of returning visitors as the post pandemic phase nears.

TDC-Tourism – \$5,738,940 Page 21

This amendment is necessary due to an increase in forecasts on bed tax collections as a result of better than expected figures on the amount of returning visitors as the post pandemic phase nears.

TDC-Cultural Arts – \$1,817,692 Page 22

This amendment is necessary due to an increase in forecasts on bed tax collections as a result of better than expected figures on the amount of returning visitors as the post pandemic phase nears.

TDC-Beaches – \$1,622,062 Page 23

This amendment is necessary due to an increase in forecasts on bed tax collections as a result of better than expected figures on the amount of returning visitors as the post pandemic phase nears.

TDC-Sports Commission – \$715,847 Page 24

This amendment is necessary due to an increase in forecasts on bed tax collections as a result of better than expected figures on the amount of returning visitors as the post pandemic phase nears.

TDC-1st Cent Tourist Local Option Tax – \$2,193,226 Page 25

This amendment is necessary due to an increase in forecasts on bed tax collections as a result of better than expected figures on the amount of returning visitors as the post pandemic phase nears.

Road Impact Fee Zone 1 – \$5,946,822 Page 26

This amendment is necessary to closeout Fund 3516 and transfer the balance to Fund 3501.

Abacoa Trust Sub Account – \$(37,243) Page 27

This amendment is necessary to closeout Fund 3516 and transfer the balance to Fund 3501.

Beach Improvement – \$1,611,526 Page 28

This amendment is necessary due to an increase in forecasts on bed tax collections as a result of better than expected figures on the amount of returning visitors as the post pandemic phase nears.

Airports Operations – \$7,665,990 Page 29

This amendment is necessary to carry forward funding for the Airport Coronavirus Response Grant.

Fleet Management – \$10,807,003 Page 30

This amendment is necessary to carry over funding for vehicles ordered in FY 2021 that will not be delivered until FY 2022.

Countywide Funds – \$63,173,298

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2022 Tentative Budget**

<u>General Fund - 0001</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Balance Brought Forward	\$ 16,854,399
(2) Parks and Recreation - Various Fees	(447,593)
Statutory Reserves	22,380
Total Revenues	<u>\$ 16,429,186</u>
Appropriations:	
(1) Sheriff Equipment Carryforward	\$ 15,220,178
(3) Community Services - Machinery and Equipment	59,104
(4) County Attorney - Salary & Wages Regular	77,807
(5) Youth Services - Contributions and Contractual Services	(1,130,000)
Youth Services - Contributions Non Govt Agencies	1,130,000
(6) Public Safety - Carry Forward	44,220
(7) Office of Equal Business Opportunity- Rent-Motor Pool Vehicles	27,241
(8) Office of Resilience - Other Contractual Services	51,375
(9) Other County Funded Programs - DJJ Pre-Disposition Costs	424,384
(10) General Government - Other Contractual Services	75,000
(11) Transfer to DOSS Admin Fund 1006	44,359
(12) Transfer to County Trans Trust Fund 1201	75,000
(13) Transfer to Palm Tran Grants Fund 1341	1,410,672
Reduction in Reserve - Balances Forward	(1,080,154)
Total Appropriations	<u>\$ 16,429,186</u>

This amendment is necessary to: (1) Carry forward for the Sheriff's Department for equipment, buildings maintenance, computer software, fleet vehicles, furniture, and weapons; (2) Parks and Recreation revenue decrease due to no fee increases; (3) Carry forward for Community Service for vehicles that will not be received in FY 2021; (4) County Attorney budget realignment due to contract negotiations for the incoming County Attorney and salary increase for replacement attorney; (5) Youth Services budget realignment due to contract negotiations with non-government agencies; (6) Carry forward funds for Public Safety for the replacement of high/at risk computers that will not be received in FY 2021; (7) Carry forward for Office of Equal Business Opportunity for a vehicle that will not be received in FY 2021; (8) Carry forward funding for Office of Resilience climate summit and budget for electric vehicle service equipment installation expansion; (9) Realign County's contribution for Florida Department of Juvenile Justice detention costs; (10) Establish a budget for the Community Identification Card Program in General Government; (11) Carry forward for Community Service for computers and furniture that will not be received in FY 2021; (12) Carry forward funding for Engineering for equipment that will not be received in FY 2021; and (13) Carry forward funding for the completion of Palm Tran's South County Expansion Facility.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2022 Tentative Budget**

<u>DOSS - Administration - Fund 1006</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Tr Fr General Fund Fd 0001	\$ 44,359
Total Revenues	<u><u>\$ 44,359</u></u>
 Appropriations:	
Other Contractual Services	\$ 44,359
Total Appropriations	<u><u>\$ 44,359</u></u>
<p>This amendment is necessary to carry forward funding for computers and furniture that will not be received in FY 2021.</p>	

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2022 Tentative Budget**

<u>Affordable Housing Trust Fund (SHIP) - Fund 1100</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Other Miscellaneous Revenue	\$ 50,000
Balance Brought Forward	54,257
Total Revenues	<u>\$ 104,257</u>
Appropriations:	
Other Contractual Services	\$ 50,000
Contributions Non Government Agencies	54,257
Total Appropriations	<u>\$ 104,257</u>

This amendment is necessary to realign the State Housing Initiatives Partnership grant funds.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2022 Tentative Budget**

<u>Housing and Economic Sustainability - Fund 1101</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Community Development Block Grant	\$ (165,902)
Total Revenues	<u>\$ (165,902)</u>
Appropriations:	
Contributions Other Governmental Agency	\$ (76,684)
Contributions Non Governmental Agencies	(89,218)
Total Appropriations	<u>\$ (165,902)</u>

This amendment is necessary to realign Community Development Block Grants and Emergency Shelter Grant funds.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2022 Tentative Budget**

<u>Home Investment Partnership Act - Fund 1103</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Community Development Block Grant	\$ 1,466,384
Total Revenues	<u>\$ 1,466,384</u>
Appropriations:	
Contributions Non Governmental Agencies	\$ 1,466,384
Total Appropriations	<u>\$ 1,466,384</u>

This amendment is necessary to realign the HOME Investment Partnership grant funds.

**Board of County Commissioners
Palm Beach County, Florida
Transfer in FY 2022 Tentative Budget**

<u>County Library - Fund 1180</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Total Revenues	<u>\$ -</u>
Appropriations:	
Tax Collector Commission	\$ 8,728
Refund - Tax Collector Commission	(3,492)
Contingency Reserves	(5,236)
Total Appropriations	<u>\$ -</u>

This transfer is necessary to reflect the changes in Tax Collector Commission and Refund Tax Collector Commission that are proportional to the changes in Ad Valorem revenue.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2022 Tentative Budget**

<u>County Transportation Trust Fund - Fund 1201</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Transfer from General Fund	\$ 75,000
Total Revenues	<u>\$ 75,000</u>
Appropriations:	
Stormwater Equipment	\$ 75,000
Total Appropriations	<u>\$ 75,000</u>

This amendment is necessary to carry forward funding for equipment that will not be delivered until FY 2022.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2022 Tentative Budget**

<u>Palm Tran Operations - Fund 1341</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Transfer from General Fund Fd 0001	\$ 1,410,672
Total Revenues	<u><u>\$ 1,410,672</u></u>
 Appropriations:	
Office Furniture and Equipment	\$ 258,536
Machinery & Equipment	231,569
Building Construction - CIP	920,567
Total Appropriations	<u><u>\$ 1,410,672</u></u>

This amendment is necessary to carry forward funding for the completion of the South County Expansion Facility.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2022 Tentative Budget**

<u>Palm Tran Vehicle Replacements - Fund 1343</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Balance Brought Forward	\$ 3,156,151
Total Revenues	<u><u>\$ 3,156,151</u></u>
Appropriations:	
Machinery & Equipment	\$ 3,156,151
Total Appropriations	<u><u>\$ 3,156,151</u></u>

This amendment is necessary to carry forward funding for paratransit buses which have been ordered but the delivery has been delayed until FY 2022 due to the COVID-19 pandemic.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2022 Tentative Budget**

<u>TDC-Film Commission - Fund 1451</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Tourist Development Tax	\$ 158,826
Statutory Reserves	(7,941)
Balance Brought Forward	227,215
Total Revenues	<u>\$ 378,100</u>
 Appropriations:	
Tax Collector Commission	\$ 2,383
Other Contractual Services	219,750
Operating Reserves	155,967
Total Appropriations	<u>\$ 378,100</u>

This amendment is necessary due to an increase in forecasts on bed tax collections as a result of better than expected figures on the amount of returning visitors as the post pandemic phase nears.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2022 Tentative Budget**

<u>TDC-4th Cent Local Option Tax - Fund 1453</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Tourist Development Tax	\$ 921,292
Statutory Reserves	(46,065)
Balance Brought Forward	1,317,999
Total Revenues	<u><u>\$ 2,193,226</u></u>
 Appropriations:	
Tax Collector Commission	\$ 13,819
Operating Reserves	2,179,407
Total Appropriations	<u><u>\$ 2,193,226</u></u>

This amendment is necessary due to an increase in forecasts on bed tax collections as a result of better than expected figures on the amount of returning visitors as the post pandemic phase nears.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2022 Tentative Budget**

<u>TDC-Tourism - Fund 1454</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Tourist Development Tax	\$ 1,780,619
Statutory Reserves	(89,031)
Balance Brought Forward	4,047,352
Total Revenues	<u>\$ 5,738,940</u>
Appropriations:	
Tax Collector Commission	\$ 26,709
Other Contractual Services	4,636,634
Operating Reserves	1,075,597
Total Appropriations	<u>\$ 5,738,940</u>

This amendment is necessary due to an increase in forecasts on bed tax collections as a result of better than expected figures on the amount of returning visitors as the post pandemic phase nears.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2022 Tentative Budget**

<u>TDC-Cultural Arts - Fund 1455</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Tourist Development Tax	\$ 763,543
Statutory Reserves	(38,177)
Balance Brought Forward	1,092,326
Total Revenues	<u><u>\$ 1,817,692</u></u>
Appropriations:	
Tax Collector Commission	\$ 11,453
Contributions-Non-Govts Agencies	1,074,250
Other Contractual Services	465,624
Operating Reserves	266,365
Total Appropriations	<u><u>\$ 1,817,692</u></u>

This amendment is necessary due to an increase in forecasts on bed tax collections as a result of better than expected figures on the amount of returning visitors as the post pandemic phase nears.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2022 Tentative Budget**

<u>TDC-Beaches - Fund 1456</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Tourist Development Tax	\$ 681,367
Statutory Reserves	(34,068)
Balance Brought Forward	974,763
Total Revenues	<u><u>\$ 1,622,062</u></u>
 Appropriations:	
Tax Collector Commission	\$ 10,220
Operating Reserves	316
Tr To Beach Imprv Fd 3652	1,611,526
Total Appropriations	<u><u>\$ 1,622,062</u></u>

This amendment is necessary due to an increase in forecasts on bed tax collections as a result of better than expected figures on the amount of returning visitors as the post pandemic phase nears.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2022 Tentative Budget**

<u>TDC-Sports Commission - Fund 1457</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Tourist Development Tax	\$ 300,700
Statutory Reserves	(15,035)
Balance Brought Forward	430,182
Total Revenues	<u>\$ 715,847</u>
Appropriations:	
Tax Collector Commission	\$ 4,511
Contributions-Non-Govts Agencies	396,595
Other Contractual Services	(308,676)
Operating Reserves	623,417
Total Appropriations	<u>\$ 715,847</u>

This amendment is necessary due to an increase in forecasts on bed tax collections as a result of better than expected figures on the amount of returning visitors as the post pandemic phase nears.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2022 Tentative Budget**

<u>TDC-1st Cent Tourist Local Option Tax - Fund 1458</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Tourist Development Tax	\$ 921,292
Statutory Reserves	(46,065)
Balance Brought Forward	1,317,999
Total Revenues	<u><u>\$ 2,193,226</u></u>
 Appropriations:	
Tax Collector Commission	\$ 13,819
Operating Reserves	2,179,407
Total Appropriations	<u><u>\$ 2,193,226</u></u>

This amendment is necessary due to an increase in forecasts on bed tax collections as a result of better than expected figures on the amount of returning visitors as the post pandemic phase nears.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2022 Tentative Budget**

<u>Road Impact Fee Zone 1 - Fund 3501</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Transfer from Abacoa Trust Sub Act Fd 3516	\$ 5,946,822
Total Revenues	<u>\$ 5,946,822</u>
Appropriations:	
Reserves	5,946,822
Total Appropriations	<u>\$ 5,946,822</u>

This amendment is necessary to closeout Fund 3516 and transfer the balance to Fund 3501.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2022 Tentative Budget**

<u>Abacoa Trust Sub Account - Fund 3516</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Pool Interest Income	\$ (44,000)
Statutory Reserves	2,200
Balance Brought Forward	4,557
Total Revenues	<u>\$ (37,243)</u>
 Appropriations:	
Reserves	\$ (5,815,891)
Road & Street Improvements	(168,174)
Transfer to Road Impact Fee - Fund 3501	5,946,822
Total Appropriations	<u>\$ (37,243)</u>

This amendment is necessary to closeout Fund 3516 and transfer the balance to Fund 3501.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2022 Tentative Budget**

<u>Beach Improvement - Fund 3652</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Tr Fr TDC Beaches Fund 1456	\$ 1,611,526
Total Revenues	<u><u>\$ 1,611,526</u></u>
 Appropriations:	
Res- Improvement Program	\$ 1,611,526
Total Appropriations	<u><u>\$ 1,611,526</u></u>

This amendment is necessary due to an increase in forecasts on bed tax collections as a result of better than expected figures on the amount of returning visitors as the post pandemic phase nears.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2022 Tentative Budget**

Airports Operations - 4100

**Increase/
(Decrease)**

Revenues:

Airport Coronavirus Response Grant (Federal)

\$ 6,249,240

Balance Brought Forward

1,416,750

Total Revenues

\$ 7,665,990

Appropriations:

Reserves

\$ 7,665,990

Total Appropriations

\$ 7,665,990

This amendment is necessary to carry forward funding for the Airport Coronavirus Response Grant.

**Board of County Commissioners
Palm Beach County, Florida
Amendment to FY 2022 Tentative Budget**

<u>Fleet Management - Fund 5000</u>	<u>Increase/ (Decrease)</u>
Revenues:	
Balance Brought Forward	\$ 10,807,003
Total Revenues	<u>\$ 10,807,003</u>
Appropriations:	
Machinery & Equipment-Fleet Replacement	\$ 10,807,003
Total Appropriations	<u>\$ 10,807,003</u>

This amendment is necessary to carry over funding for vehicles ordered in FY 2021 that will not be delivered until FY 2022.

POSITION SUMMARY BY DEPARTMENT

Department	Adopted	FY 2021 Mid Year Adj			Final	Proposed FY 2022			Total
	FY 2021	Additions	Deletions	Transfers	FY 2021	Additions	Deletions	Transfers	FY 2022
<u>Board of County Commissioners</u>									
Community Services	197	14			211	0	0	0	211
County Administration	13				13	0	0	(1)	12
County Attorney	42				42	0	0	0	42
County Commission	27	1			28	0	0	0	28
County Cooperative Extension Service	31				31	0	0	0	31
Criminal Justice Commission	12				12	0	0	0	12
Engineering & Public Works	469				469	0	0	0	469
Environmental Resources Management	127				127	0	0	0	127
Facilities Development & Operations	332				332	2	0	0	334
Housing & Economic Development	59				59	0	0	0	59
Human Resources	34				34	0	0	0	34
Information Systems Services	213				213	0	0	0	213
Internal Auditor	9				9	0	0	0	9
Legislative Affairs	3				3	0	0	1	4
Medical Examiner	28				28	0	0	0	28
Office of Community Revitalization	7				7	0	0	0	7
Office of Diversity, Equity, & Inclusion	3				3	0	0	0	3
Office of Equal Business Opportunity	12				12	0	0	0	12
Office of Equal Opportunity	12				12	0	0	0	12
Office of Financial Mgmt & Budget	34				34	0	0	0	34
Office of Resilience	3				3	0	0	0	3
Palm Tran	632	1			633	0	0	0	633
Parks & Recreation	593	3			596	4	0	0	600
Public Affairs	47				47	0	0	0	47
Public Safety	271		(5)		266	0	0	0	266
Purchasing	46				46	0	0	0	46
PZ&B - Planning & Zoning	159				159	1	0	0	160
Risk Management	30				30	0	0	0	30
Youth Services	89				89	0	0	0	89
Total BCC General Ad Valorem Funded	3,534	19	(5)	0	3,548	7	0	0	3,555
<u>Other Departments and Agencies</u>									
Airports	163				163	2	0	0	165
PZ&B - Building Division	197				197	22	0	0	219
County Library	448				448	8	0	0	456
Fire-Rescue	1,694				1,694	37	0	0	1,731
Fleet Management	59				59	0	0	0	59
Tourist Development	5				5	0	0	0	5
Water Utilities	616				616	6	0	0	622
Commission on Ethics	5				5	0	0	0	5
Office of Inspector General	27				27	0	0	0	27
Total Other Departments and Agencies	3,214	0	0	0	3,214	75	0	0	3,289
Total BCC	6,748	19	(5)	0	6,762	82	0	0	6,844
<u>Constitutional Officers</u>									
Clerk & Comptroller	149				149	2	0	0	151
15th Judicial Circuit	40				40	1	0	0	41
Property Appraiser	238				238	0	0	0	238
Sheriff	4,340	15			4,355	21	0	0	4,376
Supervisor of Elections	61				61	4	0	0	65
Tax Collector	328				328	11	0	0	339
Total Constitutional Officers	5,156	15	0	0	5,171	39	0	0	5,210
Grand Total	11,904	34	(5)	0	11,933	121	0	0	12,054

BUDGET COMPARISON BY FUND - FY 2021 AND 2022

Board of County Commissioners

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

2021 Tentative Non-Exempt Valuation Countywide \$222,113,529,357

Fund	Fund Name	2021 Adopted				2022 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
0001	General Fund	4.7815	1,005,656,949	575,056,888	1,580,713,837	4.7815	1,062,035,841	601,424,660	1,663,460,501	1,679,889,687
	Operating Ad Valorem Tax Funds - Countywide	4.7815	1,005,656,949	575,056,888	1,580,713,837	4.7815	1,062,035,841	601,424,660	1,663,460,501	1,679,889,687
2525	28.7M GO 10 DS, Ref Part 25M Parks GO 03 & 05	0.0174	3,663,595	16,655	3,680,250	0.0173	3,846,154	(162,154)	3,684,000	
2532	28.0M GO 14 DS, Ref Part 50M Waterfront GO 06	0.0135	2,842,445	611,705	3,454,150	0.0161	3,579,368	(126,718)	3,452,650	
	Voted Debt Service Ad Valorem Tax - Countywide	0.0309	6,506,040	628,360	7,134,400	0.0334	7,425,522	(288,872)	7,136,650	
	Total Ad Valorem Tax Funds - Countywide	4.8124	1,012,162,989	575,685,248	1,587,848,237	4.8149	1,069,461,363	601,135,788	1,670,597,151	1,687,026,337
1001	HUD- Housing and Urban Development		0	359,118	359,118		0	725,039	725,039	
1003	Community Action Program		0	1,600,392	1,600,392		0	1,763,983	1,763,983	
1004	Farmworker Career Development Program (FCDP)		0	228,977	228,977		0	231,184	231,184	
1006	DOSS - Administration		0	10,407,946	10,407,946		0	11,074,456	11,074,456	11,118,815
1009	Low Income Home Energy Assistance Program Fund		0	4,611,776	4,611,776		0	4,896,710	4,896,710	
1010	Ryan White Care Program		0	7,325,416	7,325,416		0	8,941,906	8,941,906	
1100	Affordable Housing Trust Fund (SHIP)		0	5,184,382	5,184,382		0	3,611,903	3,611,903	3,716,160
1101	Housing & Community Devlpmt		0	12,511,315	12,511,315		0	12,198,158	12,198,158	12,032,256
1103	Home Investmnt Partnership Act		0	7,699,589	7,699,589		0	9,298,757	9,298,757	10,765,141
1109	Neighborhood Stabilization Program		0	7,015,249	7,015,249		0	7,453,347	7,453,347	
1112	Neighborhood Stabilization Program 2		0	3,476,838	3,476,838		0	4,107,983	4,107,983	
1113	Neighborhood Stabilization Program 3		0	1,336,683	1,336,683		0	1,451,964	1,451,964	
1114	Workforce Housing Trust Fund		0	4,970,150	4,970,150		0	10,366,297	10,366,297	
1116	Housing Initiative Fund		0	5,127,000	5,127,000		0	8,668,000	8,668,000	
1151	Law Enforcement Trust Fund		0	1,352,062	1,352,062		0	2,697,325	2,697,325	
1152	Sheriff's Grants		0	10,807,823	10,807,823		0	10,333,029	10,333,029	
1153	LETJ - Federal Justice		0	0	0		0	194,907	194,907	
1154	LETJ - Federal Treasury		0	0	0		0	141,738	141,738	
1200	Beautification Maintenance		0	1,933,554	1,933,554		0	1,990,597	1,990,597	
1201	County Transport Trust		0	51,289,837	51,289,837		0	52,128,325	52,128,325	52,203,325
1203	Red Light Camera Fund		0	25,404	25,404		0	25,059	25,059	
1220	Natural Areas Stwardshp Endwmnt		0	5,244,785	5,244,785		0	5,142,957	5,142,957	
1222	Ag Reserve Land Management		0	1,916,564	1,916,564		0	2,152,550	2,152,550	

BUDGET COMPARISON BY FUND - FY 2021 AND 2022

Board of County Commissioners

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

2021 Tentative Non-Exempt Valuation Countywide \$222,113,529,357

Fund	Fund Name	2021 Adopted			2022 Tentative					
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1223	Environmental Enhance-Freshwtr		0	438,563	438,563	0	463,970	463,970		
1224	Environmental Enhance-Saltwtr		0	1,081,392	1,081,392	0	1,085,570	1,085,570		
1225	Environmental Enhance-Nonspec		0	4,184,102	4,184,102	0	4,557,057	4,557,057		
1226	Natural Areas Fund		0	10,619,310	10,619,310	0	13,359,982	13,359,982		
1227	Pollution Recovery Trust Fund		0	1,207,117	1,207,117	0	1,095,523	1,095,523		
1228	State Mosquito		0	47,310	47,310	0	50,689	50,689		
1229	FDEP Lake Worth Lagoon Ecosyst		0	1,468,927	1,468,927	0	1,420,058	1,420,058		
1230	Petroleum Storage Tank Program		0	522,772	522,772	0	516,460	516,460		
1231	Petrol Store Tank Compliance		0	736,557	736,557	0	652,534	652,534		
1232	Manatee Protection		0	5,693,733	5,693,733	0	5,828,939	5,828,939		
1261	Bond Waiver Program R89-1178		0	758,344	758,344	0	764,101	764,101		
1263	School Impact Fees Zone 1		0	1,146,626	1,146,626	0	9,496,413	9,496,413		
1264	School Impact Fees Zone 2		0	2,896,631	2,896,631	0	19,154,955	19,154,955		
1265	School Impact Fees Zone 3		0	2,068,645	2,068,645	0	13,551,926	13,551,926		
1266	School Impact Fees Zone 4		0	1,815,114	1,815,114	0	7,693,757	7,693,757		
1321	Law Library		0	508,498	508,498	0	507,043	507,043		
1323	Criminal Justice Trust Fund		0	807,287	807,287	0	815,600	815,600		
1324	Local Requirements & Innovatfoons Fund (F.S.29.004 & 0082a2)		0	261,544	261,544	0	278,844	278,844		
1325	Legal Aid Programs Fund (F.S.29.008)		0	257,000	257,000	0	275,000	275,000		
1326	JAC Juvenile Programs Fund		0	257,000	257,000	0	275,000	275,000		
1327	Court Information Technology Fund (F.S. 28.2412e1)		0	6,363,158	6,363,158	0	6,793,088	6,793,088		
1340	Palm Tran Operations		0	107,990,264	107,990,264	0	112,315,280	112,315,280		
1341	Palm Tran Grants		0	66,028,641	66,028,641	0	71,990,661	71,990,661		73,401,333
1343	Palm Tran Vehicle Replacements		0	7,200,000	7,200,000	0	3,600,000	3,600,000		6,756,151
1384	Golf Course Operations		0	13,925,854	13,925,854	0	12,677,244	12,677,244		
1401	OCR Special Projects and Initiatives		0	1,658,891	1,658,891	0	1,664,400	1,664,400		
1402	Nuisance Abatement		0	6,486,679	6,486,679	0	6,742,813	6,742,813		
1420	ACC Mobile Spay/Neuter Prgm		0	703,660	703,660	0	690,775	690,775		
1423	Victims Of Crime Emergency Support Fund		0	716,011	716,011	0	717,739	717,739		
1425	EMS Award-Grant Program		0	155,993	155,993	0	1,000	1,000		
1426	Public Safety Grants		0	2,806,256	2,806,256	0	3,290,352	3,290,352		
1427	Emergency Management		0	137,383	137,383	0	145,156	145,156		
1428	Em Preparedness & Assistance		0	384,010	384,010	0	396,384	396,384		
1429	Regulation Of Towing Business		0	643,142	643,142	0	681,146	681,146		

BUDGET COMPARISON BY FUND - FY 2021 AND 2022

Board of County Commissioners

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

2021 Tentative Non-Exempt Valuation Countywide \$222,113,529,357

Fund	Fund Name	2021 Adopted			2022 Tentative					
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
1430	Vehicle For Hire Ordinance		0	955,002	955,002	0	766,911	766,911		
1432	Moving Ordinance		0	167,460	167,460	0	175,923	175,923		
1434	Emergency Communications Number "E-911" FS365.172		0	12,728,240	12,728,240	0	13,272,957	13,272,957		
1436	Justice Service Grant Fund		0	1,524,494	1,524,494	0	1,823,199	1,823,199		
1438	Urban Areas Security Initiative Grant		0	138,618	138,618	0	176,117	176,117		
1439	Radiological Emergency Preparedness-FPL		0	189,862	189,862	0	214,008	214,008		
1440	Highridge Activity Fund		0	64,729	64,729	0	51,029	51,029		
1450	TDC-Convention Center Oper		0	9,686,627	9,686,627	0	7,506,686	7,506,686		
1451	TDC-Film Commission		0	1,724,360	1,724,360	0	1,504,109	1,504,109		1,882,209
1452	TDC-Special Projects		0	4,092,776	4,092,776	0	2,982,168	2,982,168		
1453	TDC-4th Cent Local Option Tax		0	13,422,140	13,422,140	0	14,296,703	14,296,703		16,489,929
1454	TDC-Tourism		0	18,021,812	18,021,812	0	18,230,778	18,230,778		23,969,718
1455	TDC-Cultural Arts		0	7,754,623	7,754,623	0	7,389,511	7,389,511		9,207,203
1456	TDC-Beaches		0	5,535,125	5,535,125	0	5,284,822	5,284,822		6,906,884
1457	TDC-Sports Commission		0	5,099,539	5,099,539	0	4,246,181	4,246,181		4,962,028
1458	TDC-1st Cent Tourist Local Option Tax		0	15,982,033	15,982,033	0	13,936,983	13,936,983		16,130,209
1470	Drug Abuse Trust Fund		0	88,523	88,523	0	214,161	214,161		
1480	Driver Ed Trust FS318.121		0	2,140,372	2,140,372	0	2,307,548	2,307,548		
1482	Cooperative Extension Rev fund		0	418,050	418,050	0	428,970	428,970		
1483	PBC Office of Inspector General (IG)		0	3,593,397	3,593,397	0	3,451,756	3,451,756		
1500	Crime Prevention Fund		0	726,571	726,571	0	940,884	940,884		
1501	Domestic Violence Fund		0	567,158	567,158	0	651,703	651,703		
1507	Criminal Justice Grant Fund		0	534,930	534,930	0	438,338	438,338		
1512	MacArthur Foundation's Safety and Justice Challenge \$2M		0	0	0	0	412,710	412,710		
1513	MacArthur Foundation's Safety and Justice Challenge \$1.4M		0	1,400,000	1,400,000	0	963,717	963,717		
1521	Public Affairs Replacement Frequency		0	80,578	80,578	0	75,194	75,194		
1539	Economic Development		0	5,902,952	5,902,952	0	5,581,216	5,581,216		
1540	HUD Loan Repayment Account		0	12,607,503	12,607,503	0	11,829,978	11,829,978		
1541	Energy Efficiency & Conserv Blk Grnt		0	152,657	152,657	0	353,179	353,179		
1543	USDA Intermediary Lending Loan Program		0	1,131,687	1,131,687	0	919,037	919,037		
1544	USEPA Revolving Loan Fund Program		0	744,797	744,797	0	956,993	956,993		
1545	Economic Development Incentives Fund		0	743,241	743,241	0	3,140,241	3,140,241		
2061	11.6M Note Payable 08 DS, ESL Jupiter		0	730,404	730,404	0	712,214	712,214		
2072	13.1M NAV 13 DS, Max Planck3		0	1,111,148	1,111,148	0	1,106,596	1,106,596		

BUDGET COMPARISON BY FUND - FY 2021 AND 2022

Board of County Commissioners

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

2021 Tentative Non-Exempt Valuation Countywide \$222,113,529,357

Fund	Fund Name	2021 Adopted				2022 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
2074	27.8M NAV Tax 13 DS, Convention Center Hotel		0	685,144	685,144		0	680,975	680,975	
2076	68.M NAV 15 DS, Pub Imp Rev Bd, Conv Ctr Gar & Airport Ctr		0	4,413,281	4,413,281		0	4,402,831	4,402,831	
2077	18.8M NAV Public Imp Tax Rev Bond 15B DS, MAX Planck		0	2,149,208	2,149,208		0	2,148,021	2,148,021	
2078	65.360M NAV Pub Imp Tax Rev Bond 15C DS, Prof Sports Fac Pr		0	5,006,912	5,006,912		0	5,002,136	5,002,136	
2079	56.645M NAV Pub Imp Rev Bond 15D DS, Prof Sports Fac Proj		0	2,833,750	2,833,750		0	0	0	
2080	51.05M NAV Pub Imp Rev Bond, 21A DS, SOE		0	0	0		0	3,791,041	3,791,041	
2523	11.5M NAV Tax 10 DS, Ref 11M Conv Hotel BAN 07		0	1,101,123	1,101,123		0	1,099,827	1,099,827	
2526	62.7M NAV 11 DS, Ref Part 81M Conv Cntr 04		0	3,634,142	3,634,142		0	3,634,725	3,634,725	
2527	62.7M NAV 11 DSR, Ref Part 81M Conv Cntr 04		0	3,633,625	3,633,625		0	3,633,625	3,633,625	
2528	16.1M NAV 12 DS, Ref 16M 4 Pts BAN 09		0	1,277,476	1,277,476		0	1,263,554	1,263,554	
2529	147.0M NAV 12 DS, Ref 94M 04/38M 04A/133M 05A		0	19,482,350	19,482,350		0	17,397,000	17,397,000	
2533	72.4M NAV 14A DS, Ref 14M 06/2M 07A/5M 07B/98M 07C		0	8,945,650	8,945,650		0	8,944,525	8,944,525	
2534	63.64M Public Improvement Revenue Refunding Bonds, Srs. 2015		0	7,973,050	7,973,050		0	6,809,050	6,809,050	
2535	121.035M NAV 16 DS, Ref 141.45M 08 Jail Expand/Pub Bldg		0	9,713,000	9,713,000		0	9,716,250	9,716,250	
2536	22.5M NAV 18 DS, Ref NAV 11 Ocean Ave Bridge & Max Plank2		0	2,135,082	2,135,082		0	2,124,565	2,124,565	
2537	41.83M Tax NAV 2019A DS, Red 11 Conv Cntr Project		0	1,328,150	1,328,150		0	1,323,200	1,323,200	
2538	25.18M Tax NAV 2019B DS, Ref 13 Tax NAV Conv Cntr Hotel Proj		0	1,146,278	1,146,278		0	1,095,778	1,095,778	
2539	44.705M Tax NAV 21B DS, Ref 12 Tax NAV 3 Issues		0	0	0		0	1,507,436	1,507,436	
2540	69.235M Tax NAV 21C DS, Ref 15D Prof Sports Fac Proj		0	0	0		0	2,487,795	2,487,795	
3019	25.0M GO 03, Recreational & Cultural Facilities		0	242,628	242,628		0	357,450	357,450	
3020	25.0M GO 05, Recreational & Cultural Facilities		0	89,582	89,582		0	91,169	91,169	
3038	50.0M GO 06, Waterfront Access		0	147,100	147,100		0	147,174	147,174	
3053	176.5M NAV 08 CTF, Jail Expand/Pub Bldg		0	2,167,025	2,167,025		0	2,095,939	2,095,939	
3074	27.8M NAV Tax 13 CP, Convention Center Hotel		0	203,920	203,920		0	205,939	205,939	
3076	68M Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct		0	3,885,661	3,885,661		0	2,587,970	2,587,970	
3078	65.360M NAV Pub Imp Tax Rev Bond 15C CP, Prof Sports Fac Pr		0	2,292,901	2,292,901		0	2,296,806	2,296,806	
3079	56.645M NAV Pub Imp Rev Bonds, 15D CP, Prof Sports Fac Proj		0	2,161,553	2,161,553		0	2,160,942	2,160,942	
3080	51.05M NAV Pub Imp Rev Bonds, 21A, CP, SOE Bldg		0	0	0		0	63,281,249	63,281,249	
3500	Transportation Improvmt Fund		0	190,909,261	190,909,261		0	177,891,550	177,891,550	
3501	Road Impact Fee Zone 1		0	43,848,039	43,848,039		0	44,517,815	44,517,815	
3502	Road Impact Fee Zone 2		0	65,641,034	65,641,034		0	57,560,838	57,560,838	
3503	Road Impact Fee Zone 3		0	37,787,835	37,787,835		0	33,181,631	33,181,631	
3504	Road Impact Fee Zone 4		0	37,834,383	37,834,383		0	42,569,480	42,569,480	
3505	Road Impact Fee Zone 5		0	66,390,802	66,390,802		0	70,977,512	70,977,512	50,464,637

BUDGET COMPARISON BY FUND - FY 2021 AND 2022

Board of County Commissioners

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

2021 Tentative Non-Exempt Valuation Countywide \$222,113,529,357

Fund	Fund Name	2021 Adopted			2022 Tentative					
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
3516	Abacoa Trust Sub Account		0	5,808,912	5,808,912	0	5,984,065	5,984,065	5,984,065	5,946,822
3519	Northlake Blvd Agr W/Npbccid		0	324,858	324,858	0	379,426	379,426	379,426	
3523	Proportionate Share Trust Fund-Briger		0	22,764,546	22,764,546	0	22,826,062	22,826,062	22,826,062	
3531	Impact Fee Assistance Program - Roads Zone 1		0	1,148,827	1,148,827	0	1,435,292	1,435,292	1,435,292	
3532	Impact Fee Assistance Program - Roads Zone 2		0	1,891,201	1,891,201	0	2,137,582	2,137,582	2,137,582	
3533	Impact Fee Assistance Program - Roads Zone 3		0	627,467	627,467	0	648,696	648,696	648,696	
3534	Impact Fee Assistance Program - Roads Zone 4		0	1,034,722	1,034,722	0	961,976	961,976	961,976	
3535	Impact Fee Assistance Program - Roads Zone 5		0	1,654,645	1,654,645	0	1,628,099	1,628,099	1,628,099	
3541	Proportionate Share Fund - Zone 1		0	0	0	0	1,367,505	1,367,505	1,367,505	
3542	Proportionate Share Fund - Zone 2		0	645,597	645,597	0	651,182	651,182	651,182	
3543	Proportionate Share Fund - Zone 3		0	6,254,124	6,254,124	0	16,226,596	16,226,596	16,226,596	
3544	Proportionate Share Fund - Zone 4		0	1,540,854	1,540,854	0	1,541,467	1,541,467	1,541,467	
3545	Proportionate Share Fund - Zone 5		0	12,120,886	12,120,886	0	12,109,965	12,109,965	12,109,965	
3600	Park Improvement Fund		0	13,702,413	13,702,413	0	13,277,511	13,277,511	13,277,511	
3601	Park Impact Fees Z-1		0	3,076,815	3,076,815	0	3,821,924	3,821,924	3,821,924	
3602	Park Impact Fees Z-2		0	8,226,518	8,226,518	0	7,405,681	7,405,681	7,405,681	
3603	Park Impact Fees Z-3		0	10,267,992	10,267,992	0	11,806,259	11,806,259	11,806,259	
3604	Florida Boating Improvement Program		0	2,969,383	2,969,383	0	2,906,132	2,906,132	2,906,132	
3605	Golf Course Capital		0	0	6,779,993	0	4,366,780	4,366,780	4,366,780	
3621	Impact Fee Assistance Program - Parks Zone 1		0	94,278	94,278	0	116,699	116,699	116,699	
3622	Impact Fee Assistance Program - Parks Zone 2		0	117,593	117,593	0	171,945	171,945	171,945	
3623	Impact Fee Assistance Program - Parks Zone 3		0	201,943	201,943	0	208,429	208,429	208,429	
3650	Unit 11 Acquisition/Enhancement		0	804,390	804,390	0	817,257	817,257	817,257	
3651	South Lox Sl Wetland Restorath		0	301,783	301,783	0	308,661	308,661	308,661	
3652	Beach Improvement		0	42,921,615	42,921,615	0	45,192,804	45,192,804	45,192,804	46,804,330
3653	South Lake Worth Inlet		0	510,458	510,458	0	445,007	445,007	445,007	
3654	Environmental Resources Capital Projects		0	1,191,510	1,191,510	0	757,021	757,021	757,021	
3800	Pud Civic Site Cash Out		0	2,611,777	2,611,777	0	2,592,365	2,592,365	2,592,365	
3801	RR&I for 800 Mhz Sys		0	30,744,013	30,744,013	0	32,298,465	32,298,465	32,298,465	
3803	Law Enfc/Impct Fees T2 Rd Patl		0	4,702,589	4,702,589	0	5,024,933	5,024,933	5,024,933	
3804	Public Building Impr Fund		0	88,921,376	88,921,376	0	95,791,926	95,791,926	95,791,926	
3805	Public Building Impact Fees		0	10,920,696	10,920,696	0	9,908,198	9,908,198	9,908,198	
3807	TDC- Bldg Renewal & Replacement		0	20,166,118	20,166,118	0	21,338,641	21,338,641	21,338,641	
3815	Impact Fee Assistance Program - Public Building		0	315,509	315,509	0	387,110	387,110	387,110	

BUDGET COMPARISON BY FUND - FY 2021 AND 2022

Board of County Commissioners

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

2021 Tentative Non-Exempt Valuation Countywide \$222,113,529,357

Fund	Fund Name	2021 Adopted			2022 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
3900	Capital Outlay		0	24,630,602	24,630,602	0	30,598,211	30,598,211	
3901	Information Technology Capital Improvements		0	16,704,127	16,704,127	0	19,161,098	19,161,098	
3904	Building Capital Projects		0	56,419,878	56,419,878	0	65,338,907	65,338,907	
3905	E911 Carry Forward Capital		0	8,296,553	8,296,553	0	6,246,920	6,246,920	
3950	Local Government One-Cent Infrastructure Surtax		0	293,748,034	293,748,034	0	381,641,854	381,641,854	
4000	Wud Revenue		0	233,564,000	233,564,000	0	247,404,000	247,404,000	
4001	WUD Operation & Maintenance		0	187,722,000	187,722,000	0	202,753,877	202,753,877	
4010	Renewal & Replacement		0	1,000,000	1,000,000	0	1,000,000	1,000,000	
4011	Capital Improvements		0	308,721,052	308,721,052	0	371,620,737	371,620,737	
4012	Connection Charge Account		0	7,892,000	7,892,000	0	9,943,000	9,943,000	
4013	Special Assessment Prgm Wud		0	1,543,000	1,543,000	0	1,332,000	1,332,000	
4015	WUD FPL Reclaimed Water Renewal & Replacement		0	5,599,736	5,599,736	0	6,152,648	6,152,648	
4034	Debt Service Reserve Wud All		0	4,437,863	4,437,863	0	3,506,825	3,506,825	
4043	WUD FPL Debt Service Coverage Fund		0	1,687,554	1,687,554	0	2,338,422	2,338,422	
4044	GUA Debt Service		0	724,000	724,000	0	725,000	725,000	
4047	Debt Service WUD 2013 Ref		0	6,256,000	6,256,000	0	3,933,000	3,933,000	
4048	WUD 26.9M Water & Sewer Refunding Series 2015		0	914,000	914,000	0	916,000	916,000	
4049	WUD 44.105M Water & Sewer Rev Ref 2019 (FPL Reclaim Water)		0	2,642,000	2,642,000	0	2,671,000	2,671,000	
4050	WUD 59M Water & Sewer Rev Ref 2020		0	0	0	0	2,587,000	2,587,000	115,271,414
4100	Airport Operations		0	76,794,133	76,794,133	0	107,605,424	107,605,424	
4110	Airport Capital Projects		0	7,631,204	7,631,204	0	7,588,517	7,588,517	
4111	Airports Imp & Dev Fund		0	169,675,578	169,675,578	0	168,065,082	168,065,082	
4112	Airprt Passenger Facility Chgs		0	69,290,833	69,290,833	0	54,698,710	54,698,710	
4113	Noise Abatement & Mitigation		0	731,861	731,861	0	674,246	674,246	
4114	Airports Restricted Assets Fd		0	1,248,556	1,248,556	0	1,236,822	1,236,822	
4138	Debt Serv 16M PBIA Tax Rev Ref 2006B		0	3,234,520	3,234,520	0	3,555	3,555	
4139	Debt Serv 57M PBIA Rev Ref Bonds 2016		0	2,964,560	2,964,560	0	5,181,008	5,181,008	
5000	Fleet Management		0	71,014,672	71,014,672	0	67,177,034	67,177,034	77,984,037
5010	Property & Casualty Insurance		0	18,901,827	18,901,827	0	24,661,421	24,661,421	
5011	Risk Management Fund		0	18,416,312	18,416,312	0	20,464,755	20,464,755	
5012	Employee Health Ins		0	97,521,925	97,521,925	0	97,576,345	97,576,345	
	Gross-Total Countywide Funds	4.8124	1,012,162,989	3,629,421,663	4,648,364,645	4.8149	1,069,461,363	5,078,716,181	5,141,889,479

BUDGET COMPARISON BY FUND - FY 2021 AND 2022

Board of County Commissioners

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

2021 Tentative Non-Exempt Valuation Countywide \$222,113,529,357

Fund	Fund Name	2021 Adopted				2022 Tentative				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget	Amended
	Less: Interfund Transfers		0	(534,324,919)	(534,324,919)		0	(559,100,519)	(559,100,519)	(568,188,898)
	Less: Interdepartmental Charges		0	(19,157,940)	(19,157,940)		0	(18,177,505)	(18,177,505)	
	Less: Internal Service Charges		0	(146,874,138)	(146,874,138)		0	(151,952,528)	(151,952,528)	
	Net-Total Countywide Funds	4.8124	1,012,162,989	2,929,064,666	3,948,007,648	4.8149	1,069,461,363	3,280,024,266	4,349,485,629	4,573,700,581
1180	County Library	0.5491	61,271,262	12,922,079	74,193,341	0.5491	64,676,919	12,120,357	76,797,276	
1300	Fire/Rescue MSTU	3.4581	295,180,299	183,447,879	478,628,178	3.4581	313,235,018	191,661,026	504,896,044	
1301	Fire/Rescue Jupiter MSTU	1.8911	22,562,984	(287,583)	22,275,401	1.7880	22,339,347	(876,131)	21,463,216	
1303	Aviation Battalion		0	7,574,328	7,574,328		0	7,942,567	7,942,567	
1304	F/R Long-Term Disability Plan		0	10,198,605	10,198,605		0	9,171,099	9,171,099	
1305	MSBU-Hydrant Rental Boca Raton		0	397,709	397,709		0	381,388	381,388	
1306	MSBU-Hydrant Rental-Riviera Bch		0	52,721	52,721		0	54,251	54,251	
1400	MSTD - Building		0	43,914,278	43,914,278		0	54,230,079	54,230,079	
2524	19.5M GO 10 DS, Ref Part 30M Library GO 03	0.0195	2,175,905	(21,605)	2,154,300	0.0191	2,249,734	(94,534)	2,155,200	
2531	11.8M GO 14 DS, Ref Part 22M Library GO 06	0.0147	1,640,298	(24,898)	1,615,400	0.0142	1,672,577	(62,927)	1,609,650	
3511	Unicorp Impr Fund		0	13,272,291	13,272,291		0	13,810,248	13,810,248	
3700	Fire Rescue Improvement		0	55,835,114	55,835,114		0	77,378,150	77,378,150	
3704	Fire Rescue Impact Fees		0	5,913,646	5,913,646		0	7,280,400	7,280,400	
3750	Library Improvement Fund		0	14,247,687	14,247,687		0	13,163,748	13,163,748	
3751	Library Expansion Prgm		0	41,134,250	41,134,250		0	50,584,969	50,584,969	
3752	Library Impact Fees		0	5,099,275	5,099,275		0	6,401,569	6,401,569	
	Gross-Total Dependent Districts		382,830,748	393,675,776	776,506,524		404,173,595	443,146,259	847,319,854	847,319,854
	Less: Interfund Transfers			(65,945,314)	(65,945,314)			(68,088,294)	(68,088,294)	
	Less: Interdepartmental Charges			(7,436,917)	(7,436,917)			(7,774,549)	(7,774,549)	
	Net-Total Dependent Districts		382,830,748	320,293,545	703,124,293		404,173,595	367,283,416	771,457,011	771,457,011
	Net-Total Countywide Funds & Dependent Districts		1,394,993,737	3,249,358,211	4,651,131,941		1,473,634,958	3,647,307,682	5,120,942,640	5,175,027,559
	Gross-Total All Funds		1,394,993,737	4,023,097,439	5,424,871,169		1,473,634,958	4,452,401,077	5,926,036,035	5,989,209,333