

Palm Beach County, FL
Budget in Brief
Fiscal Year 2019



Palm Beach County Principal Officials

Board of County Commissioners:



Top row from left to right: Robert S. Weinroth (District 4), Hal R. Valeche (District 1), Mary Lou Berger (District 5), and Gregg K. Weiss (District 2)

Bottom row from left to right: Dave Kerner (Vice Mayor, District 3), Mack Bernard (Mayor, District 7), and Melissa McKinlay (District 6)

Constitutional Officers:

Sharon R. Bock,
Clerk & Comptroller

Susan Bucher,
Supervisor of Elections

Dorothy Jacks,
Property Appraiser

Ric L. Bradshaw,
Sheriff

Anne M. Gannon,
Tax Collector

Appointed Officials:

Verdenia C. Baker, County Administrator

Denise Nieman, County Attorney

Joseph Bergeron, Internal Auditor

Office of Financial Management and Budget:

Sherry Brown, OFMB Director

Lisa Pontius, Budget Director

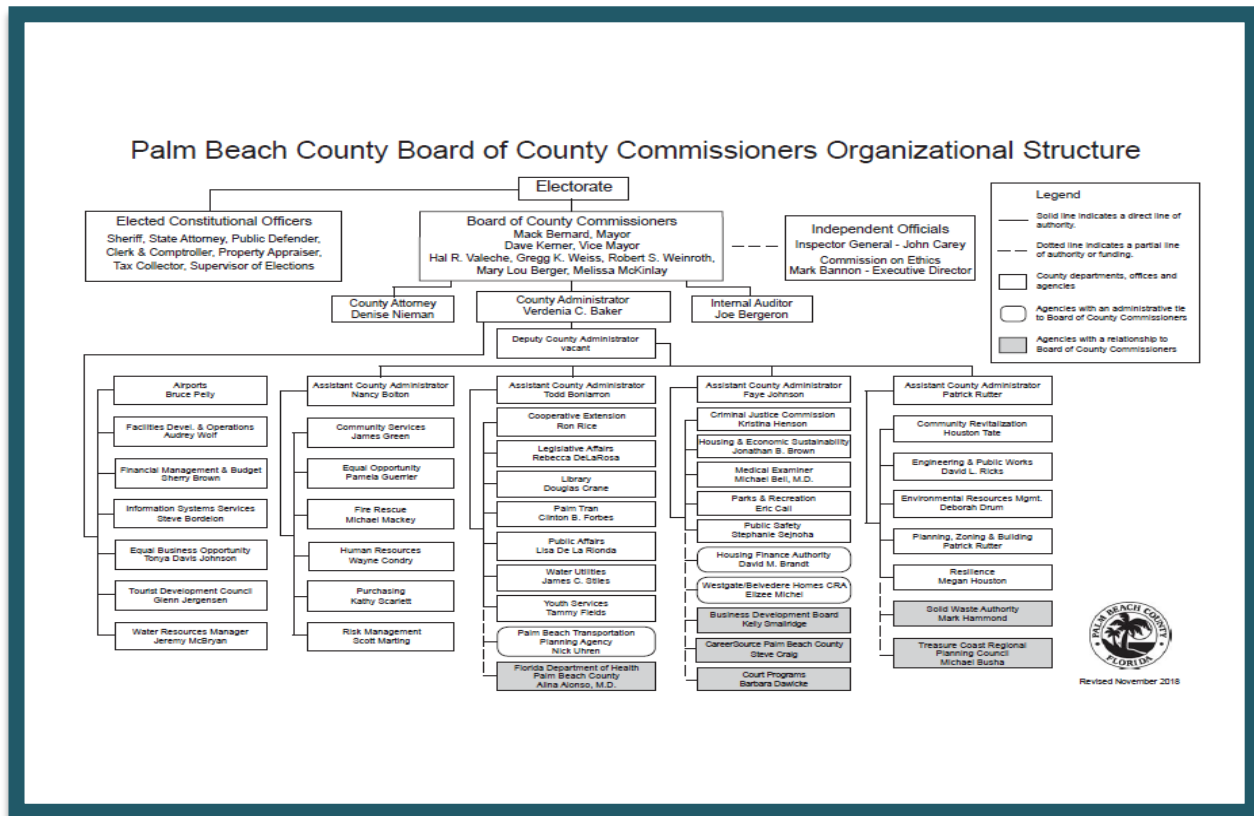
Robyn Lawrence, Assistant Budget Director

Form of Government

Palm Beach County became a “Home Rule” Charter County on January 1, 1985. This "Home Rule" allows residents, through their elected commissioners, greater independence in determining how their County government will function and what services it will provide.

Legislative Branch - Board of County Commissioners

- * Serve a four-year term; as elected by voters within the district they reside.
- * Adopt ordinances and resolutions to establish programs that protect and maintain the health, safety, and welfare of County residents.
- * Appoint the County Administrator, who implements Board-approved programs and manages the day-to-day operations of County government.



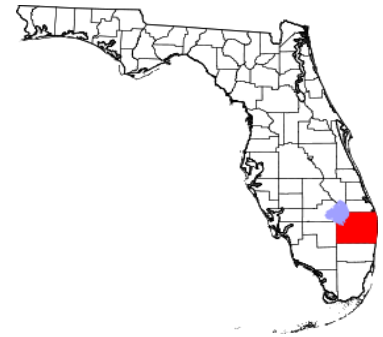
Other Branches of Government

- * The Clerk and Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, Public Defender, State Attorney, and Tax Collector are the County Officials other than the County Commissioners, who are elected by the voters.
- * The Palm Beach County School System is governed by a non-partisan elected School Board and operates under the direction of a School Board-Appointed Superintendent. The County Commission has no jurisdiction over the School Board.
- * The South Florida Water Management District, Children's Services Council, Health Care District, Drainage Districts, Inlet Districts, and municipalities within the County are also not under the authority of the Board of County Commissioners.

Fact Sheet

About Palm Beach County

- Largest in area of Florida's 67 counties.
- 70 miles north of Miami and 150 miles south of Orlando
- Population – 1,433,417
- Median Age - 44.7
- Median Household Income - \$70,930
- Average Household Size - 2.65
- Municipalities - 39 (including newly formed municipality of Westlake)
- Registered Voters - 934,064
- Form of Government - Commission - County Administrator



<i>Sheriff's Office</i>	
Law Enforcement Officers	1,626
Corrections Officers	698
Civilian Staff	1,934

Palm Beach County Sheriff's Office Headquarters

<i>Fire Protection</i>	
Suppression Units	68
Advanced Life Support Units	102
Fire Stations	49
Employees (Certified Firefighters)	1,329
Employees (Non-Certified)	212
FY18 Total Fire Runs	18,276
FY18 Total EMS Runs	117,371
FY18 Average Response Time	6:28

Fire Rescue Headquarters

<i>Parks and Recreation Amenities</i>	
Golf Course	5
Exercise/Fitness Trails	11
Marina	1
Playgrounds	104
Parks	85
Water / Splash Parks / Pools	11
Dog Parks	4
Museum	1
Community / Civic Centers	4
Rec Centers	4
Nature Centers	3
Equestrian Parks	5
Beaches	16
Campgrounds	3
Amphitheaters	3

Okeehetee Golf Course

Budget Facts

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.

Basis for Budgeting

All funds are budgeted using the modified accrual basis of accounting, including proprietary funds. Revenues are recognized if they are measurable and available for use during the year and expenditures are recognized in the period the liabilities are incurred.

Fiscal Year

Palm Beach County's budget is based on a fiscal, rather than calendar year. Thus FY 2019 is from October 1, 2018 through September 30, 2019.

Budget Development Strategy

Maintain service levels while attempting not to increase expenses through the implementation of efficiencies and privatization efforts.

Although not exclusive, the following is a list of priorities for FY 2019

Short Term Goals

- Jobs
- Water Quality
- Public Safety
- Poverty
- Opioid Abuse
- Environmental Protection
- Agricultural Protection
- Program Effectiveness
- Maintain Infrastructure
- Infrastructure Surtax
- Transportation (PalmTran)
- Housing in the Glades
- Funding Road Repair
- Homelessness

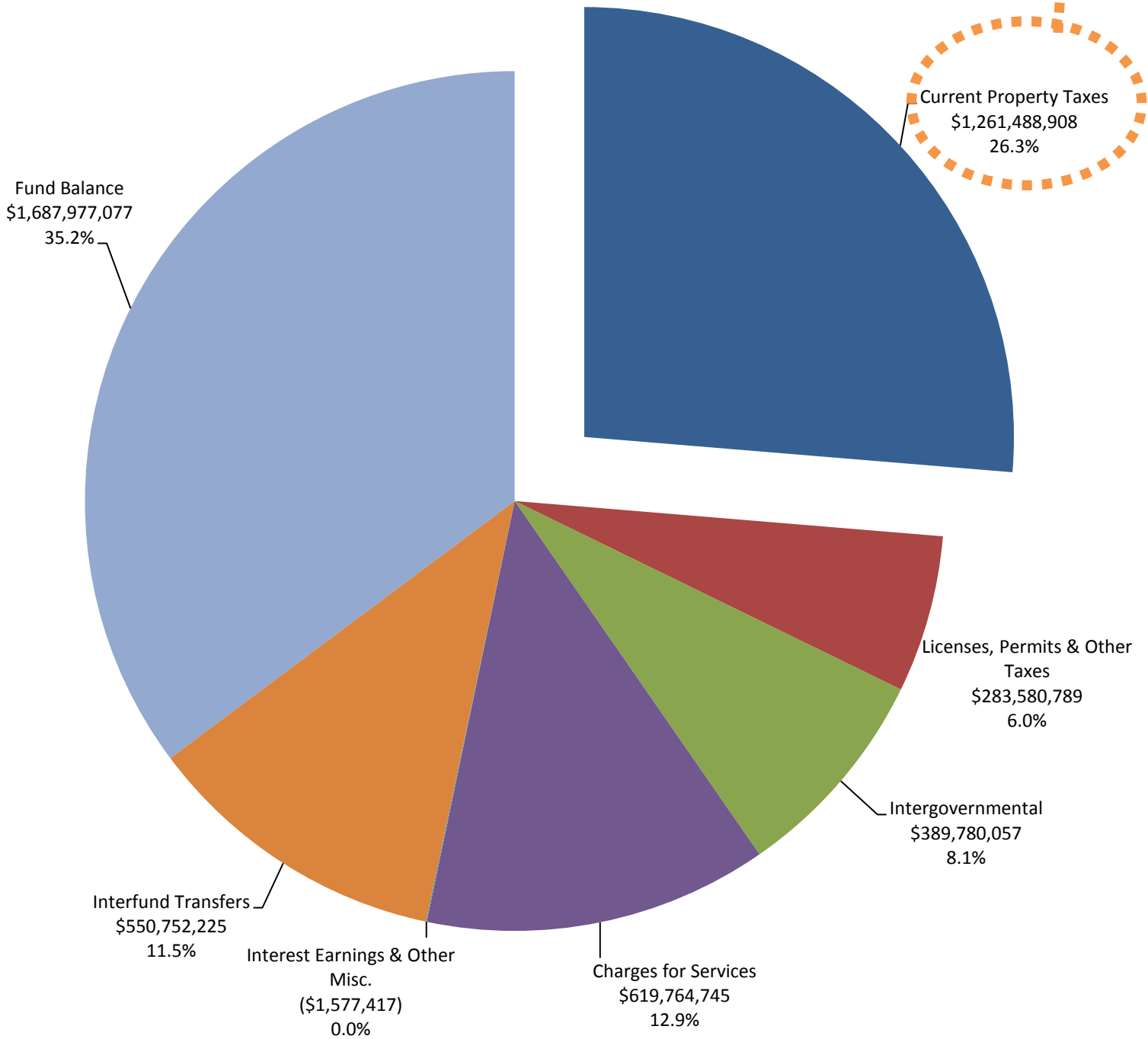
Long Term Goals & Policies

Please visit <http://www.pbcgov.com/pzb/Planning/comprehensiveplan/tableofcontent.htm> to view Palm Beach County's Comprehensive Plan.

Revenues:

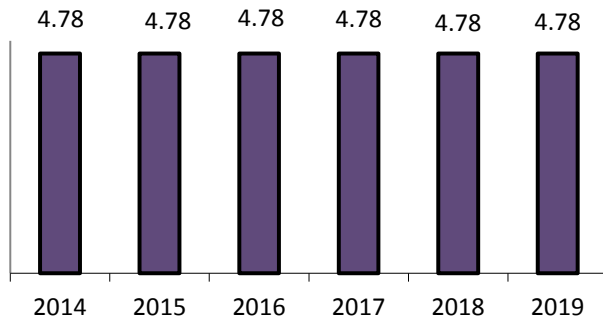
Where the Money Comes From

Total of all Sources: \$4,791,766,384



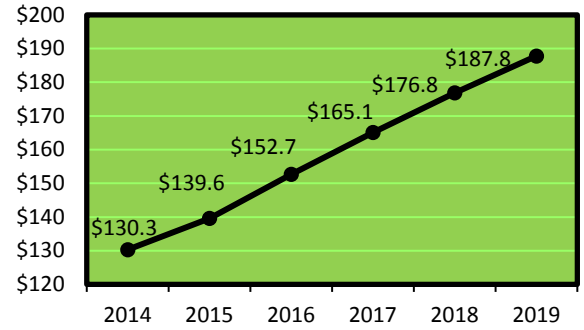
How Countywide Property Tax is Calculated

Countywide Operating Millage History
(tax per \$1,000 in taxable value)



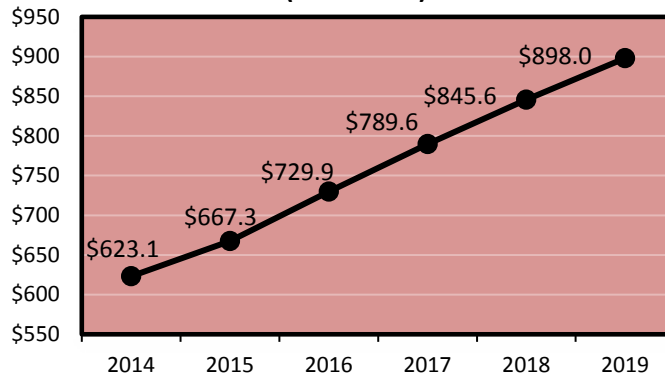
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Taxable Values History
(in billions)



=

Countywide Ad Valorem Tax History
(in millions)



Taxing District	Millage Rate	\$ Generated
Countywide	4.7815	897,961,450
Countywide Voted Debt	0.1165	21,898,908
<i>Countywide Millage Subtotal</i>	<i>4.8980</i>	
Library District	0.5491	54,641,698
Library District Voted Debt	0.0410	4,079,967
<i>Library Millage Subtotal</i>	<i>0.5901</i>	
Fire Rescue:		
Main MSTU	3.4581	262,212,204
Jupiter MSTU	1.9026	20,694,681
		1,261,488,908

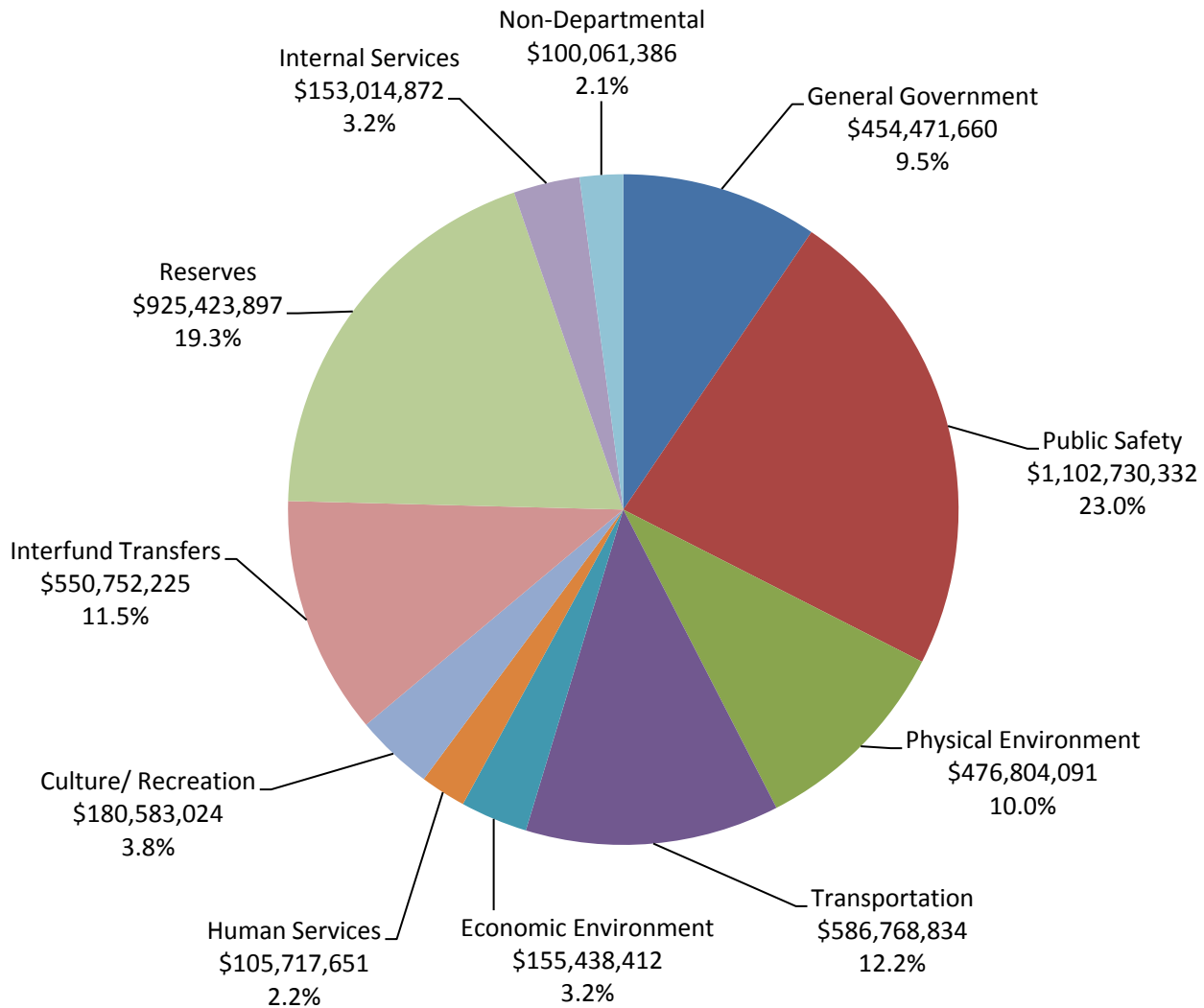
A property owner with property assessed at \$150,000 and a homestead exemption of \$50,000 will pay the Countywide millage on \$100,000 of taxable value, calculated by the following formula:

(Assessed Value Homestead Exemption) divided by 1,000 x Millage Rate = Property Tax

$(\$150,000 - 50,000) / 1,000 \times 4.8980 = \489.80

Expenses:

By Type

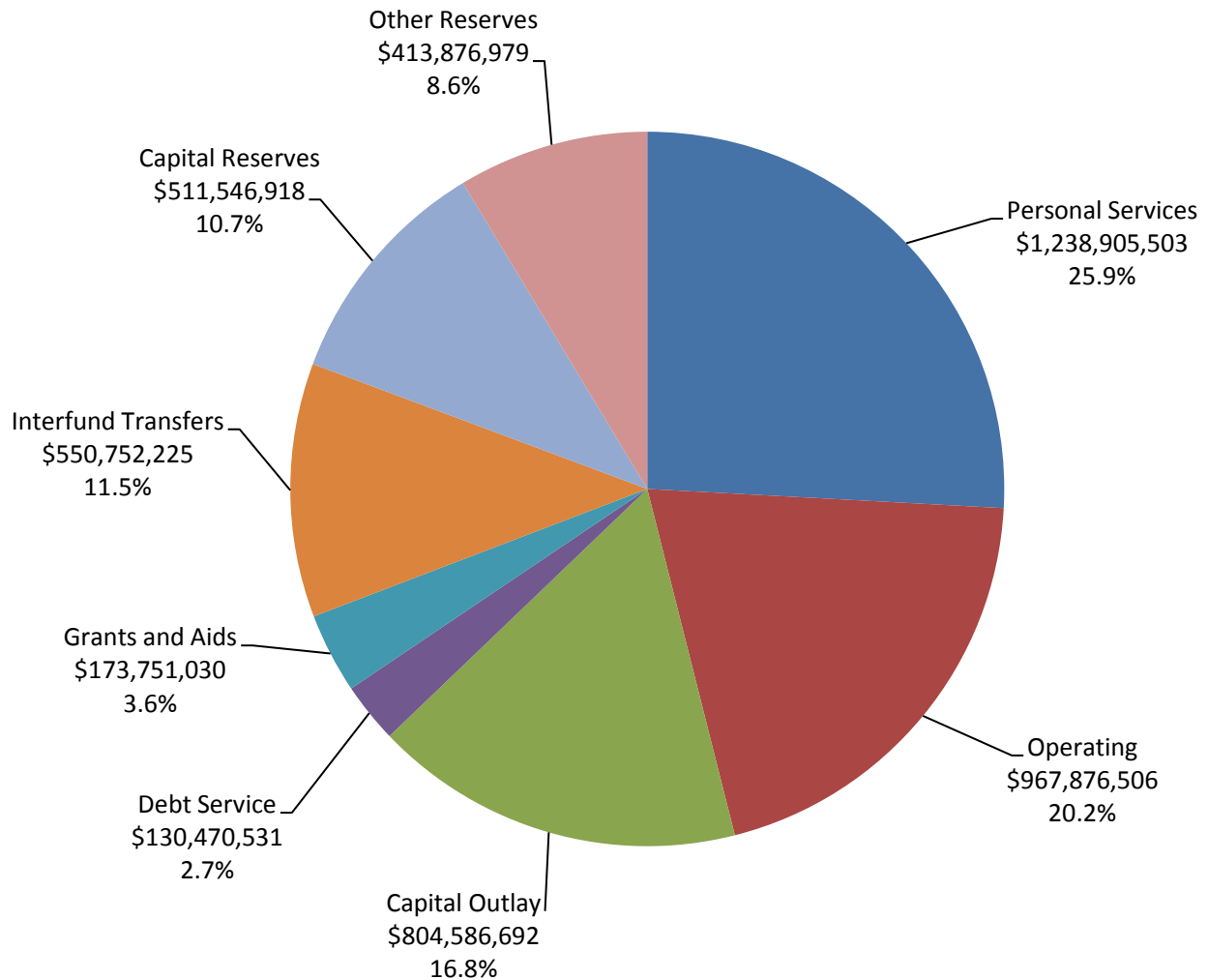


- **General Government** - For the benefit of the public and governmental body
- **Public Safety** - For the safety and security of the public, includes transfer to the Sheriff's Office
- **Physical Environment** - To achieve a satisfactory living environment for the community
- **Transportation** - For developing and improving the flow of vehicles, travelers, and pedestrians
- **Economic Environment** - For the development and improvement of the economic condition
- **Human Services** - With the purpose of promoting the general health and well being of the community
- **Culture/Recreation** - Provide opportunities and facilities for cultural, recreational, and educational programs
- **Interfund Transfers** - Transferred from one County fund to another
- **Reserves** - To provide for unseen expenses, capital projects, fund balances, and payments of principal
- **Internal Services** - For services provided by one County agency to another
- **Non-Departmental** - Not attributable to a specific program

Total of
All Funds

\$4,791,766,384

By Category



- **Personal Services** - for salaries, wages, and related employee benefits
- **Operating** - for goods and services which primarily benefit the current period
- **Capital** - for the acquisition of or addition to fixed assets
- **Debt** - Including principal, interest, and other debt services costs (except reserves for debt)
- **Grants and Aids** - Grants, subsidies, and contributions to governmental agencies / private organizations
- **Interfund Transfers** - Transferred from one County fund to another
- **Capital Reserves** - Set aside for the purpose of meeting future expenses for capital projects
- **Other Reserves** - For cash carry forward, contingencies, specific operations, and debt service

FY 2019

Summary of Departmental Tax Equivalent Funding

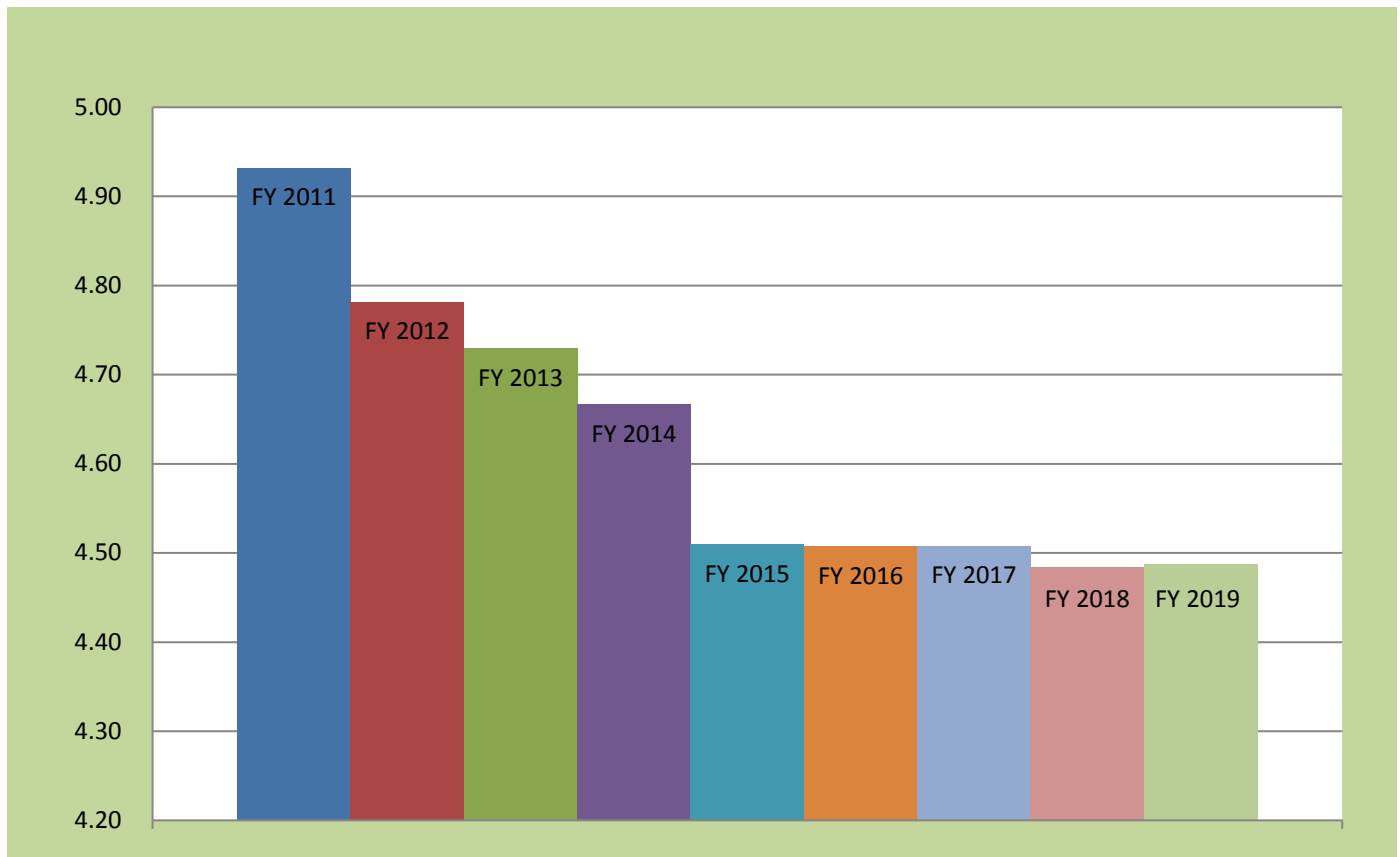
	Appropriation	Department Generated Revenue	Net Property Taxes	Positions
Countywide Departments				
Community Services	\$ 40,211,890	\$ 18,590,584	\$ 21,621,306	167
County Administration	2,380,562	349,922	2,030,640	12
County Attorney	5,903,335	2,680,600	3,222,735	42
County Commission	3,619,044	-	3,619,044	27
County Cooperative Extension	2,888,511	310,639	2,577,872	31
Engineering & Public Works	41,316,636	25,672,897	15,643,739	458
Environmental Resources Management	44,929,648	4,991,400	39,938,248	126
Facilities Development & Operations	12,097,035	-	12,097,035	323
Fire Rescue-Dispatch/Drowning Prevention	73,740,031	68,560,696	5,179,335	2
Housing & Economic Sustainability	60,144,393	14,338,843	45,805,550	55
Human Resources	3,342,125	-	3,342,125	34
Information System Services	35,668,684	10,661,157	25,007,527	213
Internal Audit	1,183,664	-	1,183,664	9
Legislative Affairs	484,539	-	484,539	3
Medical Examiner	4,841,954	382,000	4,459,954	25
Office of Financial Management & Budget	362,122	204,023	158,099	33
Palm Beach Transportation Planning Agency	2,833,661	1,732,443	1,101,218	13
Palm Tran	135,204,500	68,424,345	66,780,155	627
Parks & Recreation	78,579,421	22,659,486	55,919,935	588
Planning & Zoning	20,319,641	10,885,203	9,434,438	159
Public Affairs	5,595,438	802,136	4,793,302	44
Public Safety	40,345,137	20,756,204	19,588,933	267
Purchasing	4,271,905	2,250	4,269,655	45
Risk Management	136,502,266	136,149,154	353,112	30
Youth Services	14,344,892	1,033,668	13,311,224	84
Non-Departmental:				
Criminal Justice Commission	3,474,980	2,744,936	730,044	11
Office of Community Revitalization	1,152,984	374,000	778,984	7
Office of Equal Opportunity	4,028,319	423,507	3,604,812	12
Office of Resilience	1,120,321	35,000	1,085,321	3
Office of Small Business Assistance	4,338,496	4,244,142	94,354	10
Total BCC Ad Valorem Funded	\$ 785,226,134	\$ 417,009,235	\$ 368,216,899	3,460

	Appropriation	Department Generated Revenue	Net Property Taxes	Positions
Other Agencies				
Airports	\$ 90,843,729	\$ 90,843,729	\$ -	158
Building Division - PZB	62,736,885	62,736,885	-	156
County Library	62,600,669	7,958,971	54,641,698	429
Fire Rescue - Main MSTU	418,265,106	156,052,902	262,212,204	1,400
Fleet Management	61,255,041	61,255,041	-	59
Jupiter Fire Rescue MSTU	20,204,930	(489,751)	20,694,681	139
Tourist Development Council	80,510,752	80,510,752	-	5
Water Utilities	190,438,755	190,438,755	-	597
Commission on Ethics	681,533	-	681,533	5
Office of Inspector General	3,338,063	1,067,121	2,270,942	25
Total Other Agencies	\$ 990,875,463	\$ 650,374,405	\$ 340,501,058	2,973
Total BCC	\$ 1,776,101,597	\$ 1,067,383,640	\$ 708,717,957	6,433
Constitutional Officers				
Clerk and Comptroller	\$ 15,224,462	\$ 500,000	\$ 14,724,462	140
Property Appraiser	19,558,000	-	19,558,000	245
Sheriff's Office	673,265,990	90,438,208	582,827,782	4,259
Supervisor of Elections	21,946,124	1,000,000	20,946,124	52
Tax Collector	13,585,000	-	13,585,000	322
Total - Constitutional Officers	\$ 743,579,576	\$ 91,938,208	\$ 651,641,368	5,018
Judicial				
Court Administration	\$ 2,097,048	\$ 442,330	\$ 1,654,718	12
Court Related Information Technology	4,653,549	2,342,500	2,311,049	16
Law Library	575,774	575,774	-	5
Public Defender	257,008	-	257,008	0
State Attorney	414,785	-	414,785	0
Total - Judicial	\$ 7,998,164	\$ 3,360,604	\$ 4,637,560	33
Other				
Community Redevelopment Agencies	\$ 41,885,171	\$ -	\$ 41,885,171	0
Financially Asstd Agencies/ County Sponsored	12,912,143	-	12,912,143	0
General Government	2,928,553	-	2,928,553	0
General Government - Indirect Cost Centers	(21,819,568)	-	(21,819,568)	0
Health Care District	15,000,000	-	15,000,000	0
Other County Funded Programs**	22,011,270	-	22,011,270	0
Public Health Department	2,114,162	-	2,114,162	0
Value Adjustment Board	620,000	270,000	350,000	0
Total - Other	\$ 75,651,731	\$ 270,000	\$ 75,381,731	-
Grand Total	2,603,331,068	1,162,952,452	1,440,378,616	11,484

** Other County Funded Programs includes the Tri-Rail extension operating deficit, RTA funding, County culture program, Pahokee recreation facility, and the Department of Juvenile Justice pre-disposition costs.

Employees ^{per} 1,000 Population

Because personnel costs are a major portion of the County's operating budget, changes in the number of employees per 1,000 population have a direct relationship to the cost of providing services. A decrease in employees per 1,000 population indicates the County is either becoming more efficient and/or service levels are decreasing.



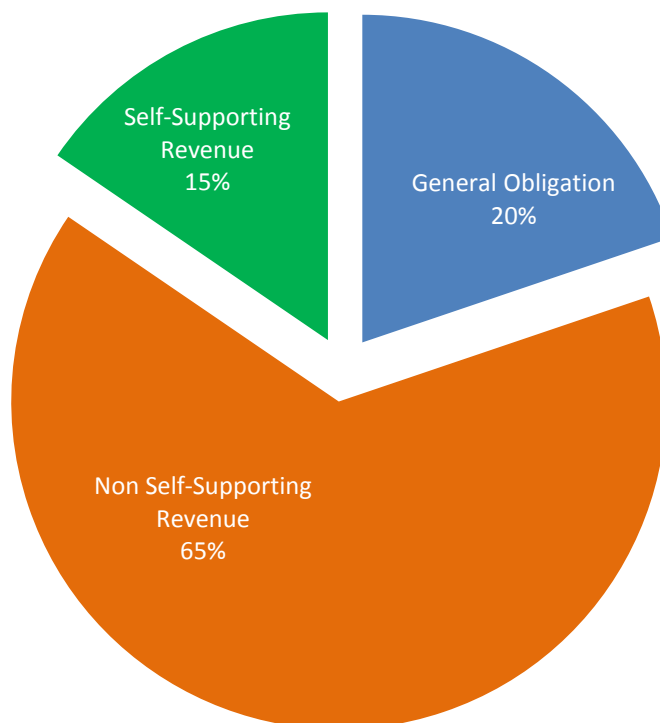
	Total BCC Employees	County Population	Employees per 1,000 population
FY 2011	6,511	1,320,134	4.93
FY 2012	6,339	1,325,758	4.78
FY 2013	6,316	1,335,415	4.73
FY 2014	6,280	1,345,652	4.67
FY 2015	6,134	1,360,238	4.51
FY 2016	6,213	1,378,417	4.51
FY 2017	6,274	1,391,741	4.51
FY 2018	6,341	1,414,144	4.48
FY 2019	6,433	1,433,417	4.49

* Information on this page regarding population is from Bureau of Economic and Business Research

Debt Service

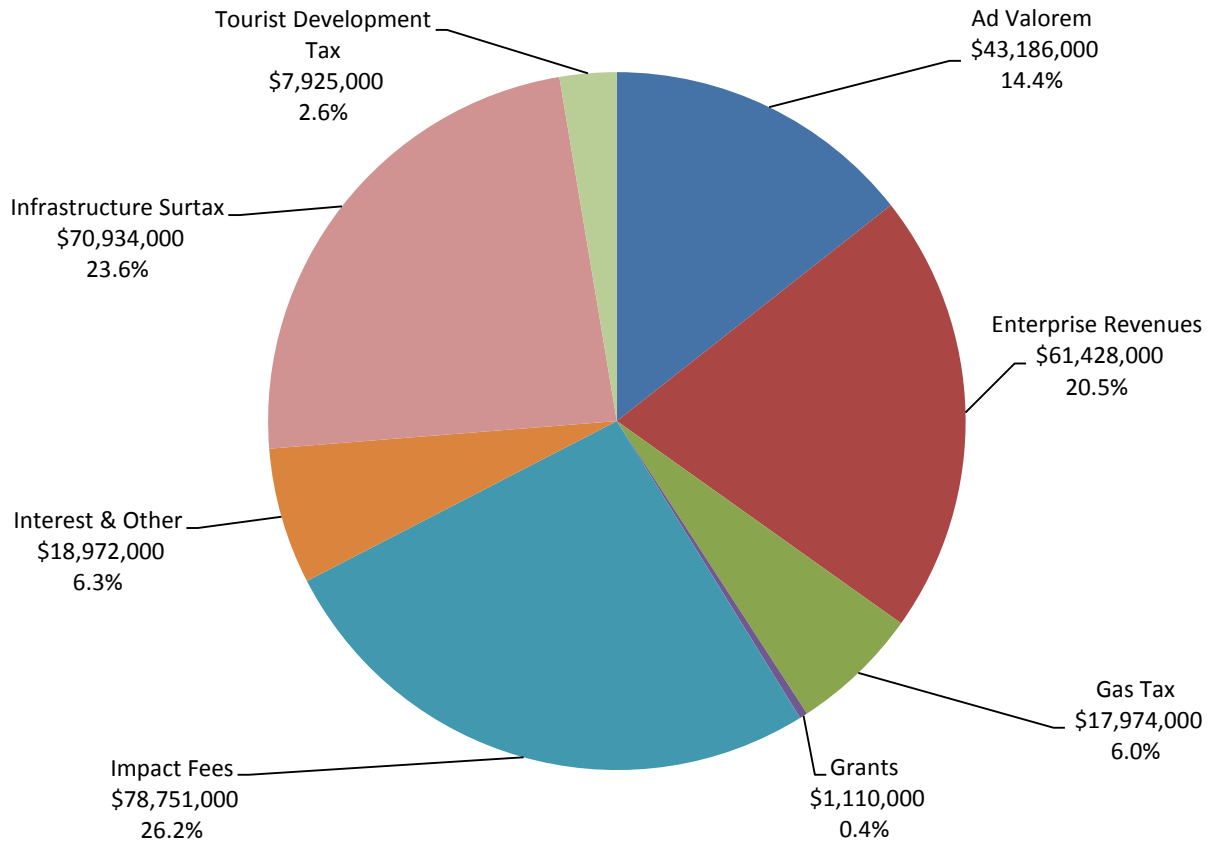
Fiscal Year	General Obligation	Non Self-Supporting Revenue	Self-Supporting Revenue	Total County Debt
2019	\$ 25,185,893	\$ 82,307,362	\$ 19,669,447	\$ 127,162,702
2020	18,687,775	76,119,119	19,655,214	114,462,108
2021	10,898,500	74,259,844	17,373,596	102,531,940
2022	10,895,900	73,030,754	17,371,971	101,298,625
2023	10,894,000	72,973,623	17,363,970	101,231,593
2024	6,956,800	66,379,082	17,357,921	90,693,803
Future	10,410,950	545,176,505	221,722,858	777,310,313
Total	\$ 93,929,818	\$ 990,246,289	\$ 330,514,976	\$ 1,414,691,082

2019 Payments



2019 Capital Projects

Funding Sources for Projects



Project Funding by Department

Engineering and Public Works	\$	18,300,000
Facilities Development and Operations		71,452,000
Information Systems Services		6,000,000
Miscellaneous/ Non-Department		8,220,000
Total General Government Projects	\$	103,972,000
County Library	\$	1,073,000
Environmental Resources Management		6,675,000
Fire Resuce		7,050,000
Five Year Road Program		96,310,000
Parks and Recreation		13,772,000
Total Tax Supported Departments	\$	228,852,000
Airports	\$	24,304,000
Water Utilities		47,124,000
Total Enterprise funds	\$	71,428,000
Total CIP	\$	300,280,000

COVER PHOTO

This photograph by Margaret Harrell, Customer Service Specialist for Palm Beach County Water Utilities, was taken at Mounts Botanical Garden, which is the oldest and largest public botanical garden in the Palm Beaches. The gardens is one of Margaret's favorite places to just sit and relax. Margaret started really focusing on her photography during the last four years but has always had a passion for art as long as she can remember.



Palm Beach County
Board of County Commissioners