

Palm Beach County, FL
ANNUAL BUDGET
Fiscal Year 2024





Palm Beach County Fiscal Year 2024 Annual Budget



Final Version

Last updated 12/18/23





TABLE OF CONTENTS

Introduction	5
Budget Message	6
Principal Officials and Acknowledgements	14
County Profile	16
Organization Chart	18
Information about Palm Beach County	19
Fund Descriptions and Fund Structure	27
Financial Policies	30
Budget Process	35
Budget Overview	40
Strategic Priorities	41
Budget Assumptions/Issues	44
Goals and Policies	46
Organizational Changes	50
Budget Summary Total Comparison	51
Changes in Property (Ad Valorem) Taxes	52
Percentage Increase (Decrease) in Millage	53
Sources of Funds	54
Total Revenues by Source	55
General Fund Revenues	58
Special Revenue Funds Revenues	60
Debt Service Funds Revenues	62
Capital Projects Funds Revenues	64
Enterprise Funds Revenues	66
Internal Service Funds Revenues	68
Uses of Funds	70
Expenses	71
Other Budget Summary Information	76
Summary of Revenues and Expenditures	77
Major Funds	78
Changes in Fund Balance	81
Budget Comparison by Fund	82
Position Summary by Department	85
Forecast of Revenues and Expenditures	86
Departments	87
County Commission	88
County Attorney	93
Internal Auditor	98
County Administration	104
Airports	109
Community Services	115
County Library	122
County Cooperative Extension	129



Engineering and Public Works	136
Environmental Resources Management	143
Facilities Development and Operations	149
Fire Rescue	156
Fleet	162
Housing and Economic Development	168
Human Resources	175
Information System Services	182
Legislative Affairs	188
Medical Examiner	194
Office of Financial Management and Budget	200
Palm Tran	207
Parks & Recreation	213
Planning, Zoning and Building	220
Public Affairs	226
Public Safety	233
Purchasing	240
Risk Management	246
Water Utilities Department	253
Youth Services	259
Commission on Ethics	265
Criminal Justice Commission	271
Office of Community Revitalization	277
Office of Diversity, Equity, and Inclusion	283
Office of Equal Business Opportunity	285
Office of Equal Opportunity	292
Office of Inspector General	298
Office of Resilience	303
Tourist Development Council	309
General Government	315
Community Redevelopment Agencies (CRAs)	319
Value Adjustment Board	321
Financially Assisted Agencies	325
Health Care District	330
Public Health Department	332
Other County Funded Programs	334
Clerk of the Circuit Court & Comptroller	336
Judicial- Court Administration	341
Judicial- Court Related Information Technology	346
Judicial- Law Library	351
Judicial- State Attorney	356
Judicial- Public Defender	361
Property Appraiser	366
Sheriff	371
Supervisor of Elections	376
Tax Collector	381
Capital Improvements	384
Introduction	385
Capital Budget Revenue & Appropriation by Category	389



Capital Projects Reserves	390
History of Capital Projects by Type	392
Capital Projects	393
Operating Impact on Capital	419
Debt	422
Government-wide Debt	423
Debt Service by Fund	429
Supplemental Information	455
Glossary	456
Acronyms	466



INTRODUCTION





Budget Message

Verdenia C. Baker, County Administrator

November 1, 2023

The Honorable Gregg K. Weiss, Mayor and
Members of the Board of County Commissioners

On behalf of the County Departments and Constitutional Officers, I am pleased to present the FY 2024 adopted budget. This budget was created to preserve the current level of services, while minimizing Ad Valorem tax requirements. The County was able to lower the millage rate from 4.7150 to 4.5000 for the FY 2024 budget year - this represents the largest reduction in the millage rate since the 2008 recession. This document will provide you with both a broad overview of the County Budget along with more detailed information on a department level.

Budget Award

Since 1986, Palm Beach County has received the Distinguished Budget Presentation Award from the Government Finance Officers Association of the United States and Canada (GFOA). In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and as a communications device. This award is valid for one year only, and we believe that this document continues to conform to program requirements. This document will be submitted to the GFOA to determine its eligibility for next year's award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Palm Beach County Board of County Commissioners
Florida**

For the Fiscal Year Beginning
October 01, 2022

Christopher P. Morrell
Executive Director

Budget Process

Below is a brief overview of the budget process for Palm Beach County Board of County Commissioners (BCC):



Budget Process (Continued)

The review and adoption of the annual budget is one of the most important policy-making responsibilities of the Board of County Commissioners (BCC). The budget establishes priorities among competing governmental services and establishes levels of service that are within the fiscal capabilities of the County.

One key element of the budget development process is the identification of the County's Strategic Plan. Included in this plan is the County's Vision, Mission, Goals, Core Values, and Strategic Priorities that departments should consider when submitting their budget requests.

In November 2022, the BCC held a workshop to provide staff with direction for the FY 2024 Budget. The BCC decided to maintain the strategic plan that was put in place in prior years during that workshop.

VISION, MISSION, VALUES, GOALS & STRATEGIC PRIORITIES



Once the strategic plan is set, departments are able to begin the budget development process. The first step is to develop instructions for the budget in the Budget Instruction Manual (BIM), which was distributed to County departments in February 2023. In this manual, departments were directed to submit their budgets with service levels status quo, and with supplemental requests included only for critical needs. Any supplemental request that was submitted had to be clearly tied to one of the BCC's six strategic priorities.

Requests for new funding in the capital budgets were also carefully reviewed and prioritized under the leadership of the County Administrator, Office of Financial Management and Budget, and the Management Team.

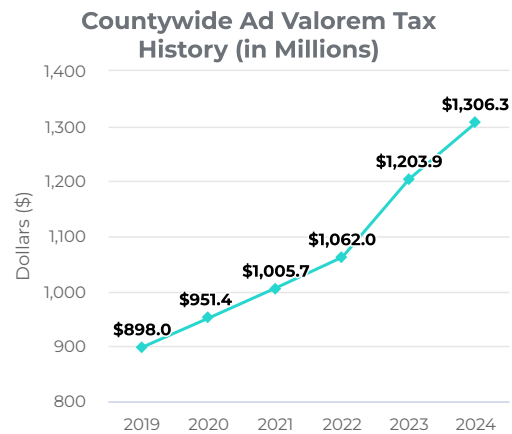
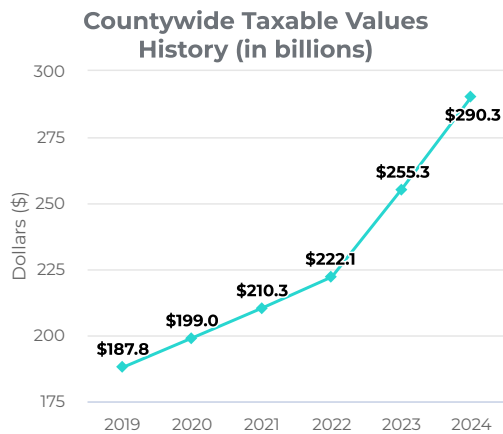
Detailed information including current financial status, recommended departmental funding changes, department program objectives and performance measures, and capital projects was presented to the BCC during budget workshops held on June 13 and July 11, 2023. Citizen input – a key component of the budget development process – was a significant segment of each workshop and throughout the entire budget development process. After reviewing major assumptions and the impact of proposed budget cuts on the community, the BCC voted to advertise the millage rate of 4.5000 on Truth in Millage (TRIM) notifications, which is slightly less than the previous rate of 4.7150. During the two September public hearings, the BCC maintained and adopted the initially advertised rate.

Property Values, Millage, and Taxes

The Countywide millage rate of 4.5000 is a reduction from the previous year's rate of 4.7150. Prior to FY 2023, the rate of 4.7815 had been in effect since FY 2012. The FY 2024 rate is 6.94% above the roll back rate of 4.2080. Taxes, excluding voted debt, in comparison to roll-back and the prior year are summarized in the following table:

Taxing District	FY 2023 Adopted		FY 2024 Rollback		FY 2024 Adopted	
	Millage	Amount	Millage	Amount	Millage	Amount
Countywide	4.7150	\$1,203,884,310	4.2080	\$1,221,507,008	4.5000	\$1,306,269,377
Library	0.5491	73,805,405	0.4900	75,130,339	0.5491	84,191,978
Fire Rescue - Main MSTU	3.4581	357,798,230	3.0868	364,264,879	3.4581	408,080,983
Fire Rescue - Jupiter MSTU	1.8713	26,418,473	1.6675	26,467,241	1.7879	28,378,279
Aggregate	6.5088	\$1,661,906,418	5.8887	\$1,709,384,107	6.2936	\$1,826,920,617

Taxable property values have been rebounding since FY 2012. The taxable value as of January 1, 2023 (used in calculating millage rates for FY 2024) is \$290.3 billion, an increase of \$34.95 billion, or 13.69% over last year's valuation, including new construction of \$4.4 billion and the revaluation of existing property. This is a new record high since the peak back in FY 2008. All property values and rollback calculations are based on the preliminary tax roll submitted by the Property Appraiser on July 1. Property values are projected to increase 4-5% for the next few years. The below charts show the Countywide Taxable Values and Ad Valorem Taxes for the past several years:



Major Changes in the Budget: FY 2024 Compared to FY 2023

The total FY 2024 adopted budget totals \$7.9 billion. The net budget, which excludes internal service charges, interdepartmental charges, and interfund transfers, is \$6.9 billion and is \$1.1 billion (19.2%) greater than the FY 2023 net budget.

The General Fund budget is balanced at the rate of 4.5000 mills, which is a reduction from the rate of 4.7150 from FY 2023. This rate will generate \$1.3 billion in taxes, \$102.4 million more than last year.

A few of the major impacts on the FY 2024 budget include:

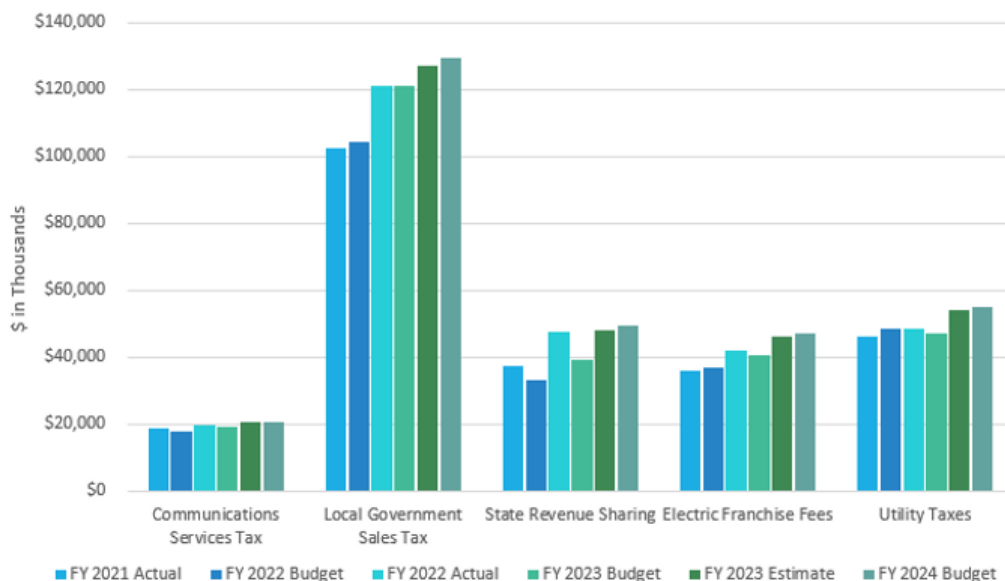
- Sheriff's net budget request - \$53.5 million
- 6% pay increase for employees - \$17.0 million
- Increase in reserves - \$116.5 million

The following table provides a summary of changes in funding levels in FY 2024, followed by discussion of the major factors affecting those changes:

Budget Factor	Requirements (\$ in millions)	
	Increase (Uses)	Decrease (Sources)
Increase Ad Valorem Taxes at Current Millage Rate		102.4
Increase in Major Revenues (Including Gas Tax)		32.0
Increase in BBF (Net of Sheriff Carry Forward)		108.1
Decrease in available one-time funding sources, other Revenues, & statutory reserves	1.3	
Increase in Sheriff (Net of Revenue and Prior Year Carry Forward)	53.5	
Increase Other Constitutional Officers and Judicial (Net of Revenue)	7.7	
Increase in Board Departments and Agencies	29.6	
Increase in Net Capital Funding Requirements	25.6	
Increase in Non Departmental Operations	11.1	
Decrease in Debt Service		2.8
Increase in Reserves	116.5	

Ad Valorem Taxes: The reduced millage rate of 4.5000 will generate \$102.4 million more Ad Valorem taxes than last year, when the rate was 4.7150.

Major Revenues: The FY 2024 total major revenue budget is \$301.5 million, which is 12.8% higher than the FY 2023 budget of \$267.4 million. Major revenues were significantly affected by the COVID-19 Pandemic. However, recovery has continued to be greater and faster than we anticipated, and we expect to exceed our budget for FY 2023. However, to keep conservative with our revenue forecasts, we only modestly increased our FY 2024 budget from our FY 2023 estimates. The below chart reflects a summary of the General Fund major revenue sources for the past few years:



Major Changes in the Budget: FY 2024 Compared to FY 2023 (Continued)

Sheriff's Budget: The Sheriff's budget, representing nearly half of the tax equivalent budget, continues to be the major component in the budget development process. The net budget increase over FY 2023 is \$53.5 million or 7.4%

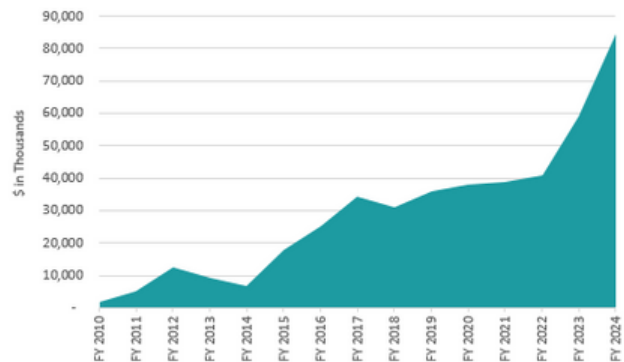
Other Constitutional Officers/Judicial:

	FY 2023	FY 2024	\$ Change	% Change
Clerk & Comptroller	\$17,553,012	\$18,965,235	\$1,412,223	8.05%
Property Appraiser	22,138,990	23,555,633	1,416,643	6.40%
Supervisor of Elections	21,805,890	33,785,958	11,980,068	54.94%
Tax Collector	21,778,988	14,569,478	-7,209,510	-33.10%
Judicial	8,345,023	8,152,347	-192,676	-2.31%
Total	\$91,621,903	\$99,028,651	\$7,406,748	8.08%

The FY 2024 Budget for the Tax Collector decreased as a result of the construction costs of their new location in Northern Palm Beach County that was completed in FY 2023.

Board Departments and Agencies: The primary reason for the increases are the addition of 23 Ad Valorem tax-funded new positions and a 6% employee pay increase which was effective October 1, 2023.

Capital Projects: The FY 2024 budget includes \$84.6 million in new General Fund Ad Valorem funding. This reflects a \$25.6 million increase in net Ad Valorem support compared to FY 2023. During the recession, we reduced pay as you go capital almost completely to balance our budget, but we have been slowly building back our program. This amount brings us back to our annual funding level prior to the economic downturn.



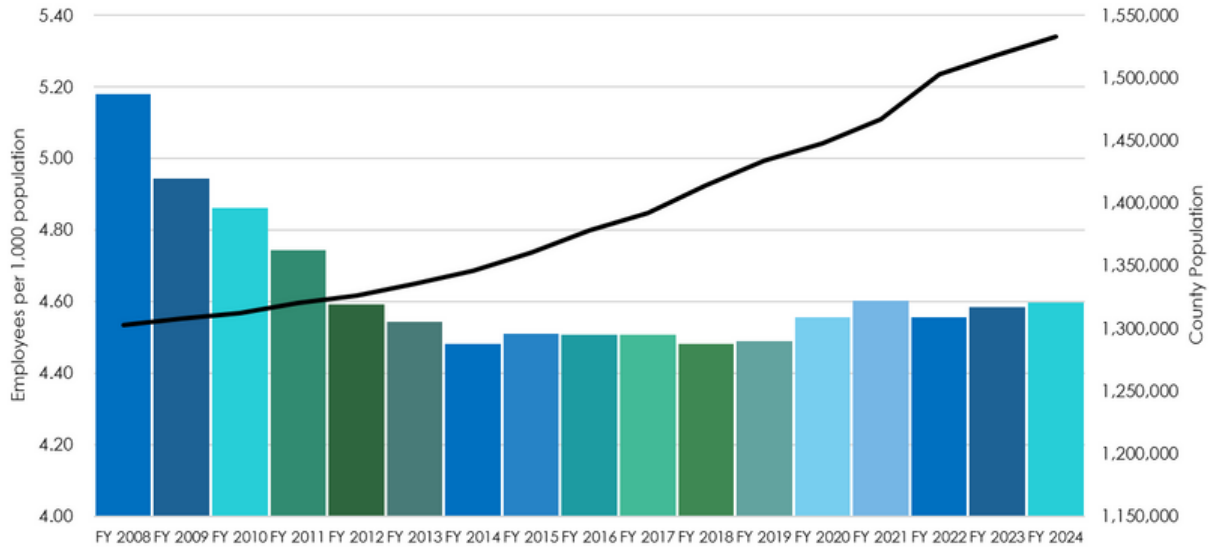
Non-Departmental Operations: The increase is primarily attributable to funding requirements for Community Redevelopment Agencies.

Reserves: General Fund Undesignated reserves for FY 2024 increased \$116.5 million to \$376.9 million, or 17.5% of the total fund budget. This is within the County's preferred policy level. The availability of reserves for use in a financial emergency is one indication that a government is financially strong. Reserves provide the flexibility to fund special opportunities and emergencies and are a key consideration when rating agencies evaluate future borrowings. The County, one of only 54 in the country, maintains AAA ratings from all three rating agencies.

Size of the Workforce

The FY 2024 budget provides for 12,367 positions, of which 7,045 are funded in departments controlled by the BCC. The budget includes a net of 66 new BCC positions. The new positions are primarily in Fire Rescue (27), Engineering (6), Airports (6), Public Safety (5), Water Utilities (4), County Library (4), and Facilities Development & Operations (3).

The size of the workforce in departments controlled by the BCC has grown 4.46% compared to the peak in FY 2008, however, population has increased approximately 17.68%. 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 that the County continues to implement more effective processes to maintain current service levels.



	Employees	County Population	Employees per 1,000 population
FY 2008	6,744	1,302,451	5.18
FY 2009	6,463	1,307,784	4.94
FY 2010	6,379	1,312,016	4.86
FY 2011	6,261	1,320,134	4.74
FY 2012	6,089	1,325,758	4.59
FY 2013	6,066	1,335,415	4.54
FY 2014	6,030	1,345,652	4.48
FY 2015	6,134	1,360,238	4.51
FY 2016	6,214	1,378,417	4.51
FY 2017	6,274	1,391,741	4.51
FY 2018	6,339	1,414,144	4.48
FY 2019	6,433	1,433,417	4.49
FY 2020	6,597	1,447,857	4.56
FY 2021	6,748	1,466,494	4.60
FY 2022	6,844	1,502,495	4.56
FY 2023	6,960	1,518,152	4.58
FY 2024	7,045	1,532,718	4.60

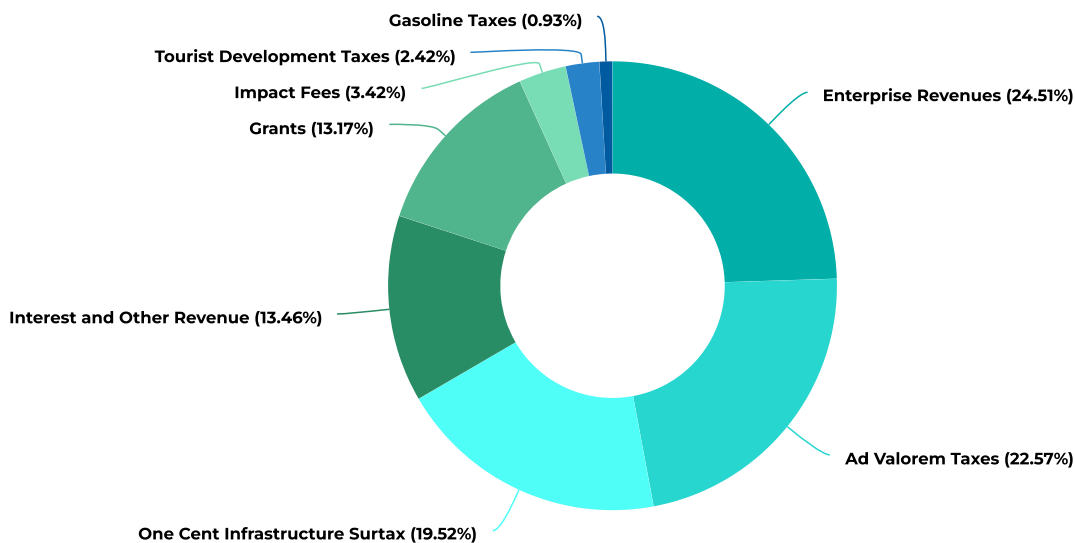
Capital Improvement Program

The County's five-year CIP is published in a separate document and includes capital and operating costs with funding sources for the current fiscal year plus four years into the future. County Administration, the Planning Division, and the Budget Office staff work together to review and revise the levels of service previously adopted in the Comprehensive Plan (Comp Plan). The Comp Plan is the basis for prioritizing capital projects and for determining if an amendment to the Capital Improvement Element of the Comp Plan is necessary.

Criteria for capital project prioritization are established in the Capital Improvement Element of the Comp Plan. These criteria address issues such as why the project is needed, what type of service the project will support, and the physical location of the proposed project. The Comp Plan is based on an overall goal of maintaining a high quality of life in Palm Beach County. Further discussion of the Comp Plan can be found in the Introduction section of the Budget Document, under Long-Term Goals and Policies.

The FY 2024 Capital Improvement Program (CIP), including interfund transfers and debt service, totals \$2.9 billion. Of this, \$2.27 billion is funding carried over from previous years and approximately \$633.3 million comes from the different revenue sources per the below chart:

Sources of Capital Funding



Complete information regarding newly funded projects is located in the [FY 2024 Capital Improvement Program](#) (CIP document).

New capital projects usually impact the County's operating budget in future years. This impact is an important consideration in determining the approval of new projects; each department is required to provide estimated operating expenses when requesting capital projects during the budget development process. Further discussion of operating impact can be found in the Capital section of this document and in the CIP document.

For the Future

The local economy has rebounded and is continuing the trends the County saw for years, where corporations are relocating to the County providing high paying jobs and stimulating other aspects of the economy. Palm Beach County has one of the highest average wages in the state. The County's taxable value increased 13.7% for FY 2024 and we expect a strong increase in values for FY 2025 due to an active real estate market. In July 2023, the median price for a single family home in Palm Beach County was \$600,000. While this was even with the same month last year, it was a drop of \$25,000 from June 2023. These results support our expectation of a leveling off of property value increases. However, we still expect future years to increase approximately 4-5% for the next few years. Each 1% increase in taxable property values, over the current year, will generate \$13.1 million at the current millage rate.

However, the County will still have budget challenges next year which include the following:


- The Sheriff's gross budget is \$902 million, which includes a \$25 million carryforward from FY 2023, but does not include any operating capital in FY 2024. Balancing next year's budget, without impacting BCC Departments or others programs, will likely hinge on his budget request.
- The FY 2024 budget includes a 6% pay increase for general County employees. While the FY 2019 Compensation Study has been fully implemented since FY 2023, the County is still experiencing issues attracting and retaining staff. Consideration should be given to continue providing pay increases, which are approximately \$3 million per year per percentage increase provided.
- Affordable Housing continues to be a priority. We have included a \$15 million annual contribution for Workforce Housing, but we may need to increase this contribution further.

Conclusion

This budget exceeds the Board's directive of maintaining service levels while decreasing the millage rate for the second consecutive year.

Budget preparation is truly a team effort. The work and support of the Management Team, the Office of Financial Management and Budget, and the individual departments is greatly appreciated. Special appreciation is directed to the Board of County Commissioners for their commitment to addressing the difficult policy decisions inherent in the budget process.

Sincerely,



Verdenia C. Baker
County Administrator

More detailed information may be found on our [FY 2024 Budget website](#)  including: Detailed Line Item Budgets, Budget In Brief, Budget Fact Sheet, as well as other information used in the budget development process.

Principal Officials of Palm Beach County



Top row from left to right: Michael A. Barnett (District 3), Maria G. Marino (District 1), Sara Baxter (District 6), Marci Woodward (District 4)

Bottom row from left to right: Maria Sachs (Vice Mayor, District 5), Gregg K. Weiss (Mayor, District 2), Mack Bernard (District 7)

Constitutional Officers

Joseph Abruzzo

Clerk of the Circuit Court & Comptroller

Dorothy Jacks

Property Appraiser

Ric L. Bradshaw

Sheriff

Wendy Sartory Link

Supervisor of Elections

Anne M. Gannon

Tax Collector

Appointed Officials

Verdenia C. Baker

County Administrator

Denise Coffman

County Attorney

David A. J. Zamora

Internal Auditor

Office of Financial Management and Budget

Sherry Brown

Director

Lisa Master

Budget Director

Alicia DeAbreu

Assistant Budget Director

Acknowledgements

Special recognition is given to the following individuals for their efforts in coordinating and preparing the FY 2024 Budget.

Office of Financial Management & Budget

Sherry Brown	Director
Lisa Master	Budget Director
Alicia DeAbreu	Assistant Budget Director
Marc Georges	Budget Manager
Ed Williams	Budget Analyst II
Andres Figueroa	Budget Analyst I
Daniella Alcin	Budget Analyst I
Venice Johnson	Budget Analyst I
Chad Basore	Staff Budget Analyst
Mike DiMaria	Staff Budget Analyst
Diane Capria	Fiscal Specialist III
Jasmine Aiken	Administrative Assistant III
Andrew Howell	Student Intern
Keith Clinkscale	Director of Strategic Planning and Performance Management
Marcela Millett	Senior Strategic Planning Performance Analyst
Mark Braun	County Debt Manager

Special Thanks to:

County Commissioners for their early and continuous involvement in the budget process.

County Administrator and Assistant County Administrators for their expanded participation in this year's budget process.

Department Heads and their Staff for their extraordinary effort in formulating the budget.



County Profile



Palm Beach County 2024 County Profile

Discover What We Offer



47 Miles of Shoreline



4th Best Airport in the U.S.
Condé Nast Traveler's 2023 Readers' Choice



160 Golf Courses



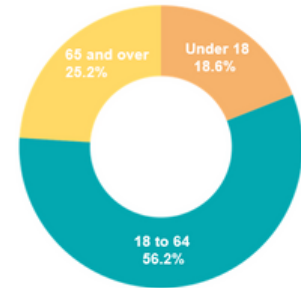
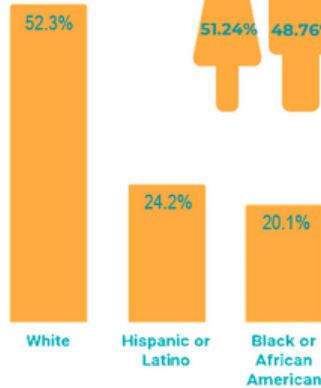
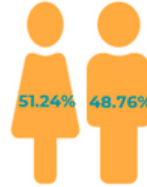
20 Museums



More than 110 Parks and
Recreational Facilities
operated by Palm Beach County Parks and Recreation

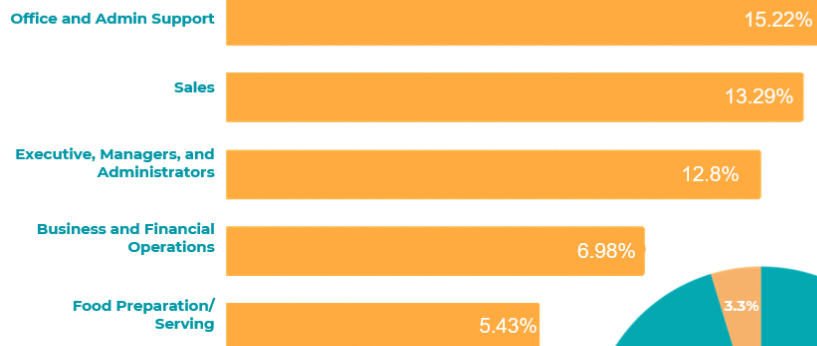
Discover Who We Are

Population of **1,532,718**



Discover How We Work

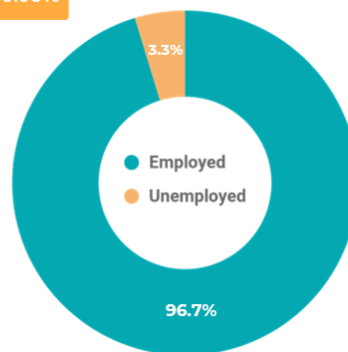
Occupations



9,180
Women-Owned Firms

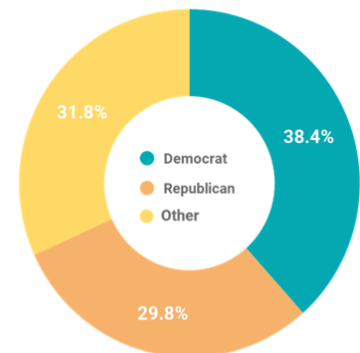
6,934
Minority-Owned Firms

2,602
Veteran-Owned Firms



948,243

Registered Voters



County Profile

Discover How We Learn

110 Elementary Schools
35 Middle Schools
25 High Schools
30 Adult Education Schools
11 Alternative Schools

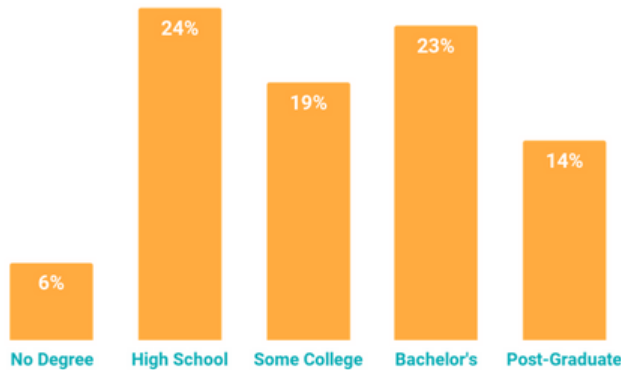
PK-12
 Student Enrollment

190,817



Total Households

581,119



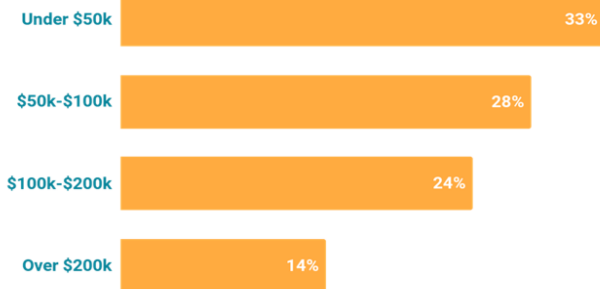
Education

\$76,592

Median Household Income

\$50,180

Per Capita Income



88.1%

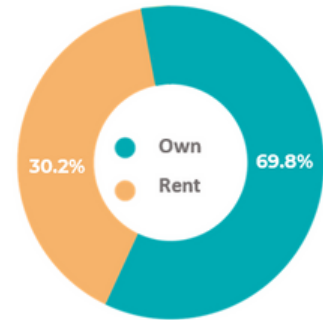
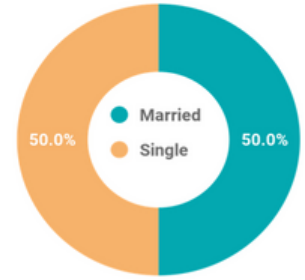
Households with a Broadband
 Internet Subscription

Data Sources:

Discover Palm Beach County
 Condé Nast Traveler's 2023 Reader's Choice
 Palm Beach County Sports Commission
 The Palm Beaches Florida
 Office of Economic & Demographic Research
 Business Development Board of Palm Beach County
 Realtors®

United States Census Bureau
 Census Reporter
 Palm Beach County Supervisor of Elections
 CareerSource Palm Beach County
 The School District of Palm Beach County
 BeachesMLS (Broward, Palm Beaches & St. Lucie
 Realtors®)

Discover How We Live



\$1,534

Median Monthly Rent

\$600,000

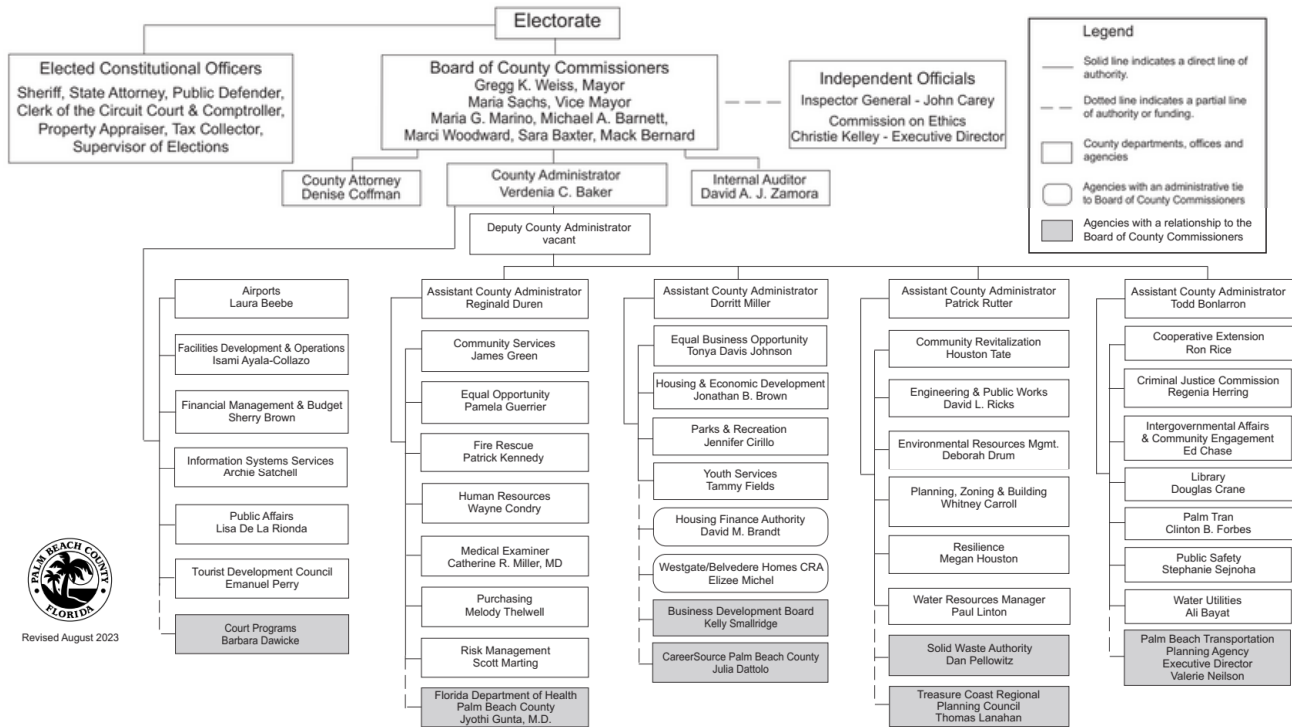
Median Sales Price for a
 Single Family Home
 (as of July 2023)

Mean Travel Time to Work
26.3 Minutes



Organization Chart

Palm Beach County Board of County Commissioners Organizational Structure



Revised August 2023

Location



Located on the southeast coast, Palm Beach County is the largest of Florida's 67 counties. As part of Florida's Gold Coast, Palm Beach County is bordered on the east by the Atlantic Ocean with 47 miles of shoreline. It is located north of Fort Lauderdale and Miami, and south of Orlando. The County's 2,385 square miles include 1,977 square miles of land and 408 square miles of surface water, making it one of the largest counties east of the Mississippi River. The surface water areas include the Intracoastal Waterway and approximately one-third of Lake Okeechobee, which is the largest freshwater lake in the state and the largest in the United States except for the Great Lake.

Palm Beach County's climate has enhanced its image as a location that provides a high quality of life to its residents. The average temperature is 89 degrees in the summer and 74 degrees in the winter. The wet season extends from June through October, with an average annual rainfall of 62 inches.

There are 39 municipalities within the County encompassing a total of 337 square miles, or approximately 17% of the County's land area. As of FY 2024, an estimated 57% of the County's population resides within the municipalities. The change in population since the FY 2023 reporting reflects an increase of 14,566 with a municipal growth of 9,519 and a concurrent increase of approximately 5,047 in the unincorporated area.

West Palm Beach remains the largest city in population with approximately 122,157 residents within 53.81 square miles. Palm Beach Gardens is the largest city in land area with approximately 61,517 residents within 56.72 miles. Cloud Lake and Briny Breezes are the smallest in land area, with approximately 140 and 500 people respectively, living within about 0.05 and 0.06 square miles each. In addition, 14 municipalities are less than one square mile each.

Population estimates for each of the 39 municipalities, as well as, the mailing addresses for each Town/City Hall can be found at the following link:

Municipal Members (palmbeachcountyleagueofcities.com) 

Sources used: Palm Beach County - PZB, Planning Division, County Profile; Palm Beach County Interesting Facts and Figures; Business Development Board of Palm Beach county; University of Florida, Bureau of Economic and Business Research

History



The first settlers, in what is now Palm Beach County, were Indian tribes such as the Tequesta, Jeaga, Caloosa, and later the Seminoles. The next settlers arrived in 1860 when the Jupiter Lighthouse was built to aid sailors navigating the Atlantic Ocean. Homesteading began in the late 1800's with the majority of the settlers coming to the area to farm. Early farmers found the soil to be highly productive and earned most of their income by growing vegetables for the northern winter market.

The late 1800's also marked the beginning of the tourism industry. Transportation improvements, particularly to the railroad system, provided easier access to the area. Hotels to serve tourists and the first winter homes for seasonal residents were constructed. In 1892, Henry Flagler visited Palm Beach and decided to build a large resort hotel, the Royal Poinciana, and extend the Florida East Coast Railroad to West Palm Beach from Jacksonville. These developments made Palm Beach the nation's premier winter resort. Flagler considered the mainland area a perfect satellite location to service his resort and a good place for his workers to live. This area was incorporated as West Palm Beach in 1894.

Other cities, such as Linton and Boynton Beach, were established soon after West Palm Beach. Linton was founded in 1894 by William S. Linton, the postmaster of Saginaw, Michigan. He and a friend purchased 160 acres of land and sold it in five-acre tracts through ads in Michigan newspapers. In 1901, they renamed the town Delray Beach, after a Detroit suburb. Boynton Beach was founded in 1895 when Civil War officer Major Nathan S. Boynton built a 50-room resort hotel on the beach. One year later, the railroad came through on its way to Miami.

The State Legislature established Palm Beach County as Florida's 47th County on July 1, 1909. Prior to that time, the area was part of Dade County. Palm Beach County originally encompassed Lake Okeechobee and the areas that became Broward County in 1915, Okeechobee County in 1917, and Martin County in 1925. In 1963, the State of Florida partitioned Lake Okeechobee among all of the counties that border it.

The first County Commission meeting was held on July 6, 1909 and West Palm Beach was designated as the County Seat. By 1910, the County's population had grown to more than 5,500 residents. The entire County experienced tremendous growth and development following World War I. The building and population increase produced a great land boom in the early 1920's. Contributing to the land boom was the climate, as well as an increase in the use of the automobile along with a growing network of roads. The State encouraged the influx of new residents during this period by promising never to pass state income or inheritance taxes. The 1926 Florida Land Bust, the 1926 and 1928 hurricanes, and the 1929 stock market crash drastically affected the local economy, but these events did not stop growth entirely due to the prior establishment of major transportation facilities.

World War II brought many changes to the County, including air bases and new jobs. After the war, Grace Morrison Field was expanded and became Palm Beach International Airport. During the same time period, small specialized businesses, many electronic-oriented, joined industrial giants like Pratt-Whitney and IBM in establishing plants in Palm Beach County.

The County remained largely undeveloped through the 1950's, as evidenced by a 1960 population of less than 250,000. Although some citizens felt that it had lost its natural, unspoiled quality, many leaders welcomed urbanization and actively promoted growth and development.

In the late 1960's and early 1970's, large numbers of middle and upper income retirees began to move to Florida, prompting developers to build new subdivisions and cities. During this same period, the advent of air conditioning greatly enhanced the living and working environment, further increasing the pace of development.

Throughout the 1980's, the economy and the construction industry thrived as the population grew by approximately 5% per year. The national recession that occurred in the early 1990's reduced the County's growth rate to an average of approximately 3.1% annually. The County's FY 2024 population is estimated to be 1,532,718, a 1.0% increase from FY 2023.

Sources used include: Business Development Board of Palm Beach County; University of Florida, Bureau of Economic and Business Research

Form of Government

As a result of the November 6, 1984 general election, 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. Major advantages resulting from changing to this form of government include:

- allowing the County to pass its own ordinances and laws as long as they do not conflict with state and federal laws;
- providing initiative procedures that allow voters to create, modify and amend local laws;
- providing a process to modify or amend the Charter;
- and providing voters with a process to recall County Commissioners for cause.

The Board of County Commissioners (BCC), which is the legislative branch of County government, adopts ordinances and resolutions to establish programs that protect and maintain the health, safety, and welfare of County residents. In 1990, the BCC changed from five at-large Commissioners to seven, each representing a single-member district. Each Commissioner is elected to a four-year term by voters in the district in which they reside. Commissioners elect a Mayor to preside over meetings and serve as the ceremonial head of the County. A Vice Mayor is also selected to assume these duties in the absence of the Mayor.

The BCC considers major problems facing County government and guides the growth and development of the County consistent with the public interest. Major areas of public interest under the control of the Board include:

- provision of fire protection and disaster relief services;
- construction and maintenance of County buildings, roads, and bridges;
- provision of programs of housing, community development, slum clearance, conservation, flood and beach erosion control, and air pollution control;
- adoption and enforcement of building and housing codes and regulations;
- preservation of natural resources;
- preparation, review, and periodic amendment of the Comprehensive Land Use Plan for the development of the unincorporated portion of the County;
- and provision of cultural and recreational facilities and programs.

Additionally, the BCC may enter into agreements with other governmental agencies for the joint performance of duties.

The Commission appoints the Chief Executive Officer, i.e., the County Administrator, who implements BCC- approved programs and manages the day-to-day operations of County government. With BCC approval, the County Administrator appoints Assistant County Administrators and Department Directors.

The County's Departments under the County Administrator are organized into two groups: General Operations Departments, which provide direct services to residents, and Central Services Departments.



General Operations Departments Include	
Airports	Medical Examiner
Community Services	Palm Tran
County Cooperative Extension Services	Parks and Recreation
County Library	Planning, Zoning, and Building
Engineering and Public Works	Public Safety
Environmental Resources Management	Water Utilities
Fire Rescue	Youth Services
Housing and Economic Development	

Central Services Departments Include	
County Administration	Information Systems Services
Facilities Development and Operations	Public Affairs
Financial Management and Budget	Purchasing
Human Resources	Risk Management

There are also eight separate Offices that are under the authority of the County Administrator. These are: Criminal Justice Commission, Legislative Affairs, Office of Community Revitalization, Office of Diversity, Equity and Inclusion, Office of Equal Business Opportunity, Office of Equal Opportunity, Office of Resilience, and Tourist Development Council. The County Attorney and Internal Auditor are appointed by the Board of County Commissioners.

In addition to the County Administrator, the BCC appoints County residents to serve as volunteers on various citizens' boards, commissions, committees, and councils. These groups are established for advisory and/or regulatory purposes. State law creates some advisory boards, while others are formed by the BCC to meet special needs and to help solve challenging issues facing County government.

Constitutional Officers and Judiciary are County Officials, other than the BCC, who are elected for four-year terms by the voters in general elections. The officers include the Clerk of the Circuit Court and Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, Public Defender, State Attorney, and Tax Collector.

Palm Beach County is not a consolidated or "metro" form of government. 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 BCC 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 BCC.

Economic Trends

Palm Beach County is Florida's largest county in area and fourth in population. Growth predominantly from in-migration, has historically been a major influencing factor in the County. On average, population has increased 1.12% annually from 2011 to 2023 and is estimated to increase through FY 2024.

Current economic indicators for Palm Beach County point to an economy which is increasingly healthy over the past several years. Significant investments made to develop the Biotechnology Industry in the County has spurred growth in that sector, pushing it into a tie with Retail Trade as the second largest industry behind only Educational, Health Care, and Social Services.

Tourism, construction, and agriculture continue to play a prominent role in the County's economy.

Tourism - During FY 2023, Palm Beach County emerged as Florida's most sought-after tourist destination, thanks to breathtaking coastlines, vibrant cultures, and extensive array of attractions. With this much traveler demand, Palm Beach County is projecting to have 9.5 million visitors by year-end with the increase in hotel and non-hotel (Airbnb/ VRBO) bookings. Impressively, FY 2023 Bed Tax collections in Palm Beach County reached \$84 million, marking an 8% increase over last year's \$78 million and a substantial 55% surge compared to the 2019 record. This reflects the growing number of visitors and solidifies the County's status as a premier destination. The Sports Tourism industry played a pivotal role in the County's tourism sector by hosting various events that attracted sports enthusiasts. The Film and Television industry showcased Palm Beach County's picturesque landscapes, garnering attention for the area through their productions. The Cultural Council for Palm Beach County further enriched the tourism ecosystem, offering a diverse range of artistic and cultural experiences for visitors to enjoy. Evidence of our thriving tourism industry, the Leisure and Hospitality sector, supported 90,300 jobs during August 2023. The significant workforce engaged in this sector further strengthens Palm Beach County's appeal as a tourist hub. Business Travel has been instrumental in Palm Beach County's tourism landscape, drawing professionals for conferences, meetings, and conventions. The Tourism sector in Palm Beach County has achieved remarkable success in FY 2023, as indicated by the metrics. With its continued dedication to excellence and innovation, Palm Beach County is positioned for even greater accomplishments in the years ahead.

Construction - During FY 2023, the total number of permits issued decreased to 72,965, from 74,963 in FY 2022, or by 2.7%. Building Permit revenues also increased by 5.3% to \$27.5 million as compared to \$26.1 million in the prior year. In residential construction, 535 multi-family and 1886 single-family unit starts occurred in FY 2023, as compared to 1003 multi-family and 1600 single-family unit starts in FY 2022. The total value of new residential construction was almost 14% greater at just under \$850 million in FY 2023, as compared to \$748 million in FY 2022. However, the total value of all construction permitted increased by 11%, from just over \$2.25 billion in FY 2022 to just under \$2.5 billion in FY 2023.

Agriculture - The USDA 2017 Census of Agriculture documents Palm Beach County agriculture cropland at 438,911 acres. Market value revenue from agricultural sales are roughly \$1.4 billion. Palm Beach County continues to lead the state of Florida in agricultural proceeds, as well as all counties east of the Mississippi River for agricultural crop income. Palm Beach County leads the nation in sugarcane and fresh sweet corn production. The County is also Florida's top producer of sweet bell peppers, rice, lettuce, radishes, Chinese vegetables, specialty leafy crops, celery, eggplant, herbs, and sod.

Land under agriculture represents 35% of the total County land area. According to a 2016 UF/IFAS analysis of Florida's environmental horticulture industry, the Palm Beach County nursery industry ranked third in the state, employing roughly 2,600 people, while garnering \$375 million per year in economic activity from greenhouse, nursey, and floriculture businesses. Bagasse is the fibrous by-product that remains after sugarcane stalks have been milled to extract sugar. The sugarcane industry re-purposes this bagasse as a "green fuel" for water boilers that generate the electricity to power the mill machinery and adjacent office complex. Bagasse is also the agricultural raw material used in a "green manufacturing facility" that produces 100% compostable plates, bowls, and takeout containers. Bagasse, along with other plant-based products, serve as the fuel source for the largest agriculturally based biomass co-generation (electricity) plant in North America.

Equestrian acreage in Palm Beach County remains stable at roughly 8,800 acres, ranking as the second largest equine county in Florida, following Marion County. World-class equestrian competitions take place during the winter season, including international polo, dressage, and show jumping. A June 2023 analysis by the Palm Beach Sports Commission indicates that the 2023 Winter Equestrian Festival (a 12-week event in Wellington) contributed a \$352 million impact to the local County economy.

Manufacturing - Manufacturing plays an important role in the County's local economy. Medical and pharmaceutical goods, military and commercial aircraft, electronics, and other high-tech products are all manufactured in Palm Beach County. In 2022, the manufacturing industry employed 20,517 residents, with an average annual wage of \$84,581. Note that 2022 manufacturing wages increased by \$4,725 annually and overall jobs reported were up by 619, likely due to a



friendly regulatory and business environment that makes it easier to start and grow a business. Approximately 6,000 employees or 29% of all employees in manufacturing are employed by four companies (Florida Crystals Corporation, Pratt and Whitney, U.S. Sugar, and Cheney Brothers).

Life Science - Life Science industries incorporate various activities ranging from research and development to manufacturing of biotechnologies, and medical devices and pharmaceuticals to the environmental and biological sciences. 514 new jobs were created from 2021 to 2022 for a total of 4,351. The majority of the new jobs came from Pharmaceutical Preparation Manufacturing (108 jobs), Surgical and Medical Instrument Manufacturing (96 jobs), and Research and Development in the Physical, Engineering, and Life Sciences (291 Jobs) industries. Dental Laboratories (895 jobs) and Research and Development in the Physical, Engineering, and Life Sciences (1,080 jobs) were the top two employment industries within Life Science in 2022.

Financial and Professional Services - The County continues to be one of the wealthiest in the nation due to the prevalence of a number of high wage industries resulting from marketing efforts and increased migration of industries from high tax states. Several of the industries witnessed annual wage increases while others decreased from 2021 to 2022, including: Finance and Insurance \$187,120 (+\$3,499), Management of Companies and Enterprises \$182,912 (-\$17,244), Financial Activities \$142,651(+ \$4,323), Utilities \$ 139,196 (+\$10,402), Information Services at \$105,317 (+\$2,194) and Wholesale Trade \$96,332(-\$ 4,524). Most of the annual average wages from the industries mentioned above are either higher or approximately the same amount as the State.

Workforce - The County's top industry groups (totaling approx. 100,000 jobs or more) are Trade/Transportation/Utilities with 127,600, Professional/Business Services with 126,200, Education/Health Services with 111,000, and Leisure/Hospitality with 98,700. Of the top four industry groups within the County, three experienced job growth, with Leisure/Hospitality growing the most with 9,200 new jobs from 2021 to 2022. Professional/Business Services is the only top industry with over 100,000 jobs to lose jobs, with a loss of 1,500 jobs during the same time frame. Jobs in two industry groups- Leisure/Hospitality, and Government grew faster in the County than statewide year over year. During the same time frame, there have been more job openings than unemployed people in Palm Beach County.

Sources used include: University of Florida, Bureau of Economic and Business Research; Palm Beach County, Tourist Development Council; Florida Department of Economic Opportunity; PBC Tax Collector; Electronic Planning, Zoning and Building (ePZB) permitting system; Palm Beach County, Cooperative Extension Service; Palm Beach County Sports Commission; USDA National Agricultural Statistics Service; Palm Beach County, Housing and Economic Development; Florida Department of Economic Opportunity Quarterly Census of Employment and Wages; Career Source Palm Beach County

Unemployment Rate

The County's median household income is \$76,592. The County's labor force employed is estimated to be 781,270. As the economy recovers from the COVID-19 pandemic, the unemployment rate increased from roughly 2.9 % in September 2022 to 3.3% in September 2023. Additionally, the rate in Palm Beach County is lower than the national rate and slightly higher than the state rate.

Sources used include: Census Reporter; Business Development Board of Palm Beach County; Career Source Palm Beach County

Property Taxes

Property taxes are a lien on all taxable property as of January 1st of each year. Taxes are due November 1st and are payable by April 1st of the following year. Each parcel of property is assessed to the last known owner as established from the latest recorded deed or tax return.

There are three types of property which are subject to an Ad Valorem tax (a tax based on the assessed value of real or personal property). The three types are:

- **Real Estate** covers land and the improvements thereon;
- **Tangible Personal Property** includes property such as fixtures, equipment, and machinery; and
- **Intangible Personal Property** includes stock, bonds (except those exempt), mortgages accounts receivable, mutual funds, notes, trusts, estates, etc. (State tax handled directly by the State of FL).



All property owners who maintain their permanent home on the property are entitled to a "Homestead Exemption" which exempts the first \$25,000 of assessed value of the property from Ad Valorem taxes. Effective January 1, 2008, a property with an assessed value of \$75,000 or more receives an additional \$25,000 exemption. Additional exemptions are also available to widows/widowers, disabled veterans, totally disabled non-veterans, senior citizens, and others. The November 8th, 2016 Elections passed additional exemptions for totally and permanently disabled first responders and a homestead tax exemption for certain senior, low income, long-term residents.

The BCC levies a countywide millage that applies to all property owners in the County on the net assessed value of property. Millage is the rate used to determine the amount of tax. A mill is one-tenth of a cent, or \$1.00 of tax for every \$1,000 of net assessed value. The FY 2024 Countywide rate is 4.5000 mills.

Palm Beach County Fire Rescue and the County Library are dependent districts under the control of the BCC. They levy millages that apply to all property owners in the unincorporated portion of the County and residents of the municipalities that have elected to join the districts rather than provide the services themselves. The municipalities also levy millages to finance their local government's operating costs.

In addition to the BCC and municipalities, various other taxing districts levy millages that affect all property owners in the County or property owners in the particular districts. Some other entities in the County that levy property taxes are drainage districts. These taxes are not based on the value of the property, but on the number of acres in the parcel. Each district assesses an "Acreage Levy", a fixed amount for each acre or part thereof, to cover the maintenance and debt of the drainage facilities in the district. Additionally, some districts assess a "Parcel Levy", a fixed amount per parcel, to cover the cost of road maintenance and debt within the district.

Fire Rescue Taxing Districts (MSTU)

Belle Glade	Lake Clarke Shores	Palm Springs
Cloud Lake	Lake Park	Royal Palm Beach
Glen Ridge	Lake Worth Beach	South Bay
Haverhill	Lantana	South Palm Beach
Juno Beach	Loxahatchee Groves	Wellington
Jupiter	Pahokee	Westlake

Serviced by Fire Rescue

Manalapan

Fire Rescue has an emergency service agreement with Martin and Broward County.

Dispatched by Fire Rescue Outside the Fire Rescue Taxing District

Atlantis	Highland Beach	Palm Beach Gardens
Delray Beach	Jupiter Inlet Colony	Palm Beach Shores
Greenacres	Mangonia Park	Riviera Beach
Gulf Stream	North Palm Beach	Tequesta
	West Palm Beach	

County Library Taxing Districts

Atlantis	Juno Beach	Palm Beach Gardens
Belle Glade	Jupiter	Palm Beach Shores
Briny Breezes	Jupiter Inlet Colony	Royal Palm Beach
Cloud Lake	Lake Clarke Shores	South Bay
Glen Ridge	Loxahatchee Groves	South Palm Beach
Greenacres	Mangonia Park	Tequesta
Haverhill	Ocean Ridge	Wellington
Hypoluxo	Pahokee	Westlake

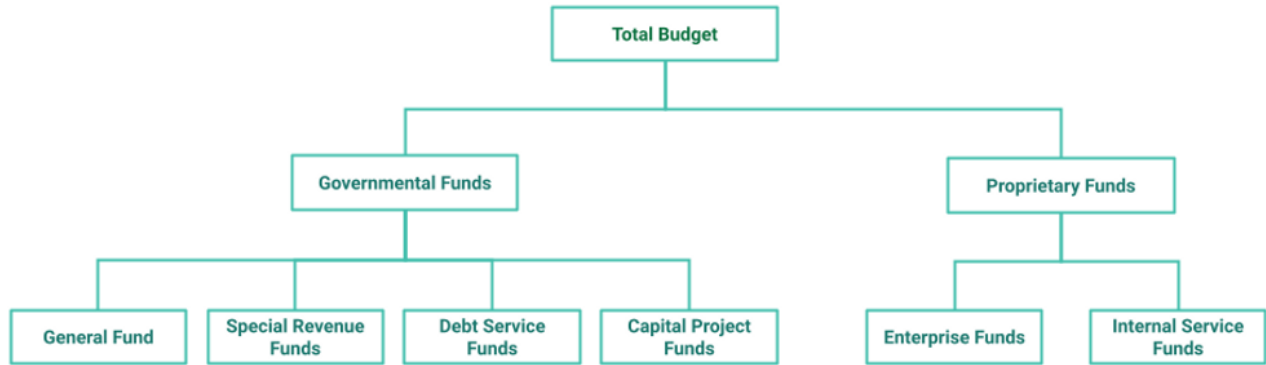
Countywide Taxing Districts

The School District of PBC 3300 Forest Hill Boulevard West Palm Beach, FL 33406 Telephone: (561) 434-8000	Health Care District 2601 10th Avenue North, Suite 100 Palm Springs, FL 33461 Telephphone: (561) 659-1270
Children's Services Council 2300 High Ridge Riad Boynton Beach, FL 33426 Telephone: (561) 740-7000	Florida Inland Navigation District 1314 Marcinski Road Jupiter, FL 33477 Telephone: (561) 627-3386
South Florida Water Management District Sotuh Water Management Basin Everglades Construction 3301 Gun Club Road West Palm Beach, FL 33406 Telephone: (561) 686-8800	

Non-Countywide Taxing Districts

Greater Boca Raton Beach and Park District 21618 St. Andrews Boulevard Boca Raton, FL 33433 Telephone: (561) 417-4599	
Port of Palm Beach District 1 East 11th Street Suite 600 Riveiera Beach, FL 33404 Telephone: (561) 383-4100	Jupiter Inlet District 400 N. Dekaware Boulevard Jupiter, FL 33458 Telephone: (561) 746-2223

Fund Structure



Fund Types and Descriptions

The financial accountability of Palm Beach County is measured on a fund basis in accordance with generally accepted accounting principles (GAAP). A fund is a separate fiscal and budgetary entity. Revenues and expenditures are legally recorded in the following groupings of funds, each of which must be in balance and may not show a deficit per Florida statutory requirements.

Governmental Funds

General Fund (0001)

This fund is used to account for financial transactions which are applicable to the general financial requirements of the County, except those required to be accounted for in other funds. Some of the countywide operations included in the General Fund are: Parks and Recreation, Engineering, Facilities Development and Operations, Public Safety, and Sheriff. Countywide Administration, County Attorney, Financial Management and Budget, Human Resources, and Purchasing are also included in the fund.

Special Revenue Funds (1000-1999)

These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The restricted or committed proceeds or specific revenue sources should be expected to continue to comprise a substantial portion of the inflows reported in the fund. The County uses a minimum of 50% as its definition of substantial. Some of the funds in this grouping are County Transportation Trust, Fire Rescue, Municipal Services Taxing District, County Library, and Tourist Development.

Debt Service Funds (2000-2999)

These funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for debt service.

Capital Projects Funds (3000-3999)

These funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facility and other capital assets. Capital project funds exclude those types of capital related outflows financed by proprietary funds.

Proprietary Funds

Enterprise Funds (4000-4999)

These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges. Airports and Water Utilities are considered Enterprise funds.

Internal Service Funds (5000-5999)

These funds are used to account for the goods and services which are provided by departments for the benefit of other County departments on a cost reimbursement basis. Fleet and Risk Management are Internal Service Funds.

Measurement Basis

In governmental accounting, the measurement basis used for the accounting system depends on the fund or funds involved.

Governmental funds use the current financial resources and the modified accrual basis of accounting. With this measurement focus, only current assets and deferred outflows, and liabilities and deferred inflows are generally included on the balance sheet. Under the modified accrual basis, revenues are recognized if they are measurable and available for use during the year. For this purpose, the County considers revenue to be available if it is collected within 60 days of year-end. Revenues not considered available are recorded as deferred revenues. Expenditures are recognized in the period the liabilities are incurred; however, debt service, as well as expenditures related to compensated absences, claims and judgments, and other post employment benefits are recorded only when payment is due.

Proprietary funds use the full accrual basis of accounting. Under this basis, revenues are recognized in the period earned and expenses are recognized in the period that the liabilities are incurred.

Financial Statements

In governmental accounting, the focus for budgeting, measuring, and reporting on financial activity depends on the funds involved.

Governmental funds are accounted for on a "financial resource flow" focus. This means that governmental fund balance sheets will only contain current assets, current liabilities, and the excess of current assets over current liabilities, which is called the fund balance or fund equity. Governmental fund operating statements present increases in resources (revenues and other financing sources), uses of resources (expenditures and other financing uses), and changes in fund balances.

Proprietary funds are accounted for on an "income determination" measurement focus. Accordingly, all assets and liabilities are included on their balance sheets. Proprietary fund operating statements present increases (revenues) and decreases (expenses) in net position.

The government-wide financial statements presentation distinguishes between activities that are supported primarily by taxes and intergovernmental revenues (governmental activities) and activities that are intended to recover all or most of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public safety, physical environment, transportation, economic environment, human services, and culture and recreation. The business-type activities of the County include the Water Utilities Department and the Department of Airports.

Fund Balance Reporting

Governmental fund balances are classified as nonspendable and spendable as follows:

- **Nonspendable Fund Balance** includes amounts that cannot be spent either because it is not in spendable form or because of legal or contractual requirements (e.g. inventory, prepaids).
- **Spendable Fund Balance** includes amounts in the following four categories:
 - **Restricted Fund Balance** includes amounts that are constrained for specific purposes which are externally imposed by providers (such as grantors or creditors) or enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers.
 - **Committed Fund Balance** includes amounts that are constrained for specific purposes, that are internally imposed by the County's highest level of decision making authority, the Board of County Commissioners (BCC). Formal action must be taken by the BCC prior to the end of the fiscal year. The same formal action must be taken by the BCC to remove or change the limitations placed on the funds.
 - **Assigned Fund Balance** includes amounts that are intended to be used for specific purposes that are neither restricted or committed. Fund Balance may be assigned by the BCC, the County Administrator, the Director of OFMB, or the Budget Director.
 - **Unassigned Fund Balance** includes amounts in the general fund that have not been classified in the previous four categories. Unassigned fund balance could also include deficit residual balances for any governmental funds after reporting amounts as restricted, committed, or assigned. Deficit amounts cannot be reported for restricted, committed, or assigned fund balances in any fund.

Order of Use of Restricted and Unrestricted Funds

When both restricted and unrestricted funds are available for expenditure, restricted funds will be used first. When committed, assigned, and unassigned funds are available for expenditure, committed funds should be spent first, assigned funds second, and unassigned funds last.



Department/Fund Relationship

The following is a matrix of County departments and agencies and their fund relationship.

Department	General Fund	Special Revenue Fund	Capital Fund	Enterprise Fund	Internal Service Fund
Board of County Commissioners					
Community Services	✓	✓	✓		
County Administration	✓				
County Attorney	✓				
County Commission	✓				
County Cooperative Extension Service	✓	✓	✓		
Criminal Justice Commission	✓	✓			
Engineering & Public Works	✓	✓	✓		
Environmental Resources Management	✓	✓	✓		
Facilities Development & Operations	✓		✓		
Housing & Economic Development	✓	✓			
Human Resources	✓				
Information Systems Services	✓		✓		
Internal Auditor	✓				
Legislative Affairs	✓				
Medical Examiner	✓				
Office of Community Revitalization	✓	✓	✓		
Office of Diversity, Equity, & Inclusion	✓				
Office of Equal Business Opportunity	✓				
Office of Equal Opportunity	✓				
Office of Financial Mgmt & Budget	✓				
Office of Resilience	✓				
Palm Tran		✓			
Parks & Recreation	✓	✓	✓		
Public Affairs	✓	✓			
Public Safety	✓	✓	✓		
Purchasing	✓				
PZ&B - Planning & Zoning	✓				
Risk Management	✓				✓
Youth Services	✓				
Other Departments and Agencies					
Airports				✓	
PZ&B - Building Division		✓	✓		
County Library		✓	✓		
Fire-Rescue		✓	✓		
Fleet Management					✓
Tourist Development		✓			
Water Utilities				✓	
Commission on Ethics	✓				
Office of Inspector General		✓			
Constitutional Officers					
Clerk & Comptroller	✓				
15th Judicial Circuit	✓	✓			
Property Appraiser	✓				
Sheriff	✓	✓	✓		
Supervisor of Elections	✓				
Tax Collector	✓				

Financial Policies

Palm Beach County's FY 2024 Budget has been developed using the policies described below and is intended to facilitate management actions on financial decisions, as well as, to assist other readers of this document in understanding County finances.

The establishment of consolidated financial policies will also have the following benefits:

- Provide a concise reference guide for consideration of County financial matters.
- Direct attention to overall financial condition, rather than a narrow focus on single issues.
- Exhibit a commitment to sound financial management and fiscal integrity, establishing credibility and confidence for citizens, investors, and rating agencies.
- Demonstrate compliance with applicable Florida statutory requirements.

The financial policies on the following pages are grouped into the following categories:

- I. Budget Policies
- II. Revenue Policies
- III. Expenditure Policies
- IV. Reserve Policies
- V. Debt Policies
- VI. Capital Improvement Policies
- VII. Other - Rotation of External Auditors

I. Budget Policies

I.1 Balanced Budget

The County's Annual Budget shall be balanced; that is, the total estimated receipts, including balances brought forward, shall equal the total appropriations and reserves (Florida Statutes, 129.01(2)(c)).

I.2 Budget Adoption

The County's Annual Budget shall be adopted by the Board of County Commissioners at the fund level.

I.3 Estimates of Receipts

The budgeted receipts shall include 95% of all receipts reasonably anticipated from all sources, including taxes to be levied, and 100% of balances brought forward at the beginning of the fiscal year (Florida Statutes, 129.01(2)(c) and 200.065(2)(a)).

I.4 Contingencies

A reserve for contingencies may be budgeted in each operating and capital fund up to 10% of the total fund budget. The Board of County Commissioners may reallocate these reserves to fund unforeseen needs during the budget year (Florida Statutes, 129.01(2)(d)(1)).

I.5 Cash Carryover

A reserve for cash carryover will be budgeted in any fund which requires monies to be carried forward into the budget year to support operations until sufficient current revenues are received. This reserve will not exceed 20% of the fund budget (Florida Statutes, 129.01(2)(d)(2)). (See Section IV.1 - OPERATING RESERVES)

I.6 Budget Transfers

The Director of the Office of Financial Management & Budget has authority to approve intra-departmental transfers during the budget year. All other budget transfers (i.e. between departments, out of contingencies, and between capital projects) must be approved by the Board of County Commissioners.



II. Revenue Policies

II.1 General Revenue Policy

Generally, the County reviews estimated revenue and fee schedules as part of the budget process. Estimated revenue is conservatively projected (at 95% of estimate) for five years and updated annually. Proposed rate increases are based upon:

- Legislative Constraints Fee policies applicable to each fund or activity
- The related cost of the service provided
- The impact of inflation on the provision of services
- Equity of comparable fees
- Legislative constraints

The Revenue Policy of Palm Beach County includes these informal policies, with the addition of:

- Maintenance of a diversified and stable revenue system to shelter the County from short-run fluctuations in any one revenue source

II.2 Revenue Summaries

As part of the annual budget process, a consolidated summary of revenue sources will be prepared and incorporated into the County's budget documents.

II.3 Ad Valorem Taxes

The use of Ad Valorem tax revenues will generally be limited to the following funds:

Countywide

General
Debt Service

Dependent Districts

County Library and Library Debt Service
Fire Rescue MSTUs (Jupiter and Main Fire Rescue MSTU)

Specific allocations of such revenue will be made during the annual budget process.

II.4 Gas Taxes

The use of Gas Tax revenues will generally be limited to the following funds:

County Transportation Trust
Transportation Improvement
Mass Transit
Debt Service

II.5 Sales Taxes

The use of Sales tax revenue will generally be limited to the following funds:

General
County Transportation Trust
Debt Service

II.6 Impact Fees

Palm Beach County shall require new development activity to pay impact fees for new capital facilities or expansion of existing facilities. Fees shall not exceed a pro rata share of the reasonably anticipated costs of such improvements.

Impact fees have been implemented for parks, roads, libraries, Fire Rescue, public buildings, schools, and law enforcement.

II.7 Utility Taxes

The utility tax is a tax imposed on the purchase of utility services. It provides additional revenue necessary to maintain adopted levels of service, primarily for the Sheriff's road patrol.



II.8 Tourist Development Taxes

The use of Tourist Development tax revenues will generally be limited to the Tourist Development Funds and the Beach Improvement Fund.

II.9 Grants

Only grants which can reasonably be expected to be received will be considered as revenue sources for budget development purposes. The County shall amend its Budget to reflect additional grants received during the year.

II.10 Restructured Revenues - Bonds

Revenues which have been pledged to bondholders shall be restricted and will conform in every respect to covenants.

II.11 Countywide Revenues

Countywide revenues collected on a Countywide basis will be allocated only to funds which provide Countywide services.

II.12 Cost Recovery Fees (User Charges)

Cost recovery fees, where appropriate, should be established to offset the cost of providing specific services and should be reviewed on a regular basis. Board policy provides for moving towards full recovery, and the Board will examine and act on exceptions to that policy.

Where full cost recovery is deemed inappropriate, cost recovery ratios should be established for consideration by the Board. (Upon approval by the Board, cost recovery ratios will be incorporated into the County's Financial Policies).

II.13 Private Contributions

The County provides many services to its residents; thereby, enhancing the "Quality of Life" in our County.

To the extent possible, efforts should be made to secure private contributions, whether in the form of volunteer services, equipment, or cash contributions. This is particularly important in helping to defray the taxpayer burden of providing programs and activities which may be considered primarily "Quality of Life" in nature; such as, various community services, cultural, and recreational activities.

II.14 Infrastructure Surtax

On November 8, 2016 the County's one cent infrastructure surtax referendum was passed. The purpose of this surtax is to enable the County to complete the backlog of infrastructure, repair, and replacement projects that have occurred during the last several years of budget reductions.

III. Expenditure Policies

III.1 Administrative Charges

The County has a federally approved overhead distribution system, which allocates General Fund Administrative Charges to the various County entities benefiting from such administrative activities. The existence of this system assures qualification for federal reimbursement of administrative costs associated with federal programs.

III.2 County Grants

As part of its annual budget process, the County identifies amounts to be granted to various community agencies, which provide valuable services to the County's residents.

Because of increasing demands on the County's limited resources, the County will provide a maximum of the amount budgeted to each grant recipient. In the event that a grant recipient requests additional County funding, such request will be considered in the next budget process.

III.3 Grant Supported County Programs

The County conducts a variety of programs which depend on outside grants to the County for partial funding. In the event of reductions in such outside funding amounts, the program service levels will be reduced and additional County support will not be provided to compensate for the reduction of outside funding. Full recovery of vacation and sick leave for employees working under a grant shall be undertaken.

III.4 Performance Measures

The County has developed performance measures, for each of its departments in order to assure that maximum productivity is being achieved. Performance measures will also provide management with criteria to use in evaluating departmental requests for increased funding levels.

IV. Reserve Policies

A reserve policy is an important factor in maintaining the fiscal health of Palm Beach County. There are three primary types of reserves: Operating, Capital, and Debt. The degree of need for these reserves differs based upon the type of fund or operation involved. However, one policy statement for each type of reserve can be uniformly applied to most funds (excluding Airport and Water and Sewer, which are subject to various regulatory requirements). Board approval is required to move funds from Contingency Reserve accounts into expenditure line items.

IV.1 Operating Reserves

The adopted budget for the General Fund will include unassigned reserves (reserve for balance brought forward and contingency) in an amount which, when combined with the statutory reserve, is between 15% and 30% of net budgeted expenditures and transfers for this fund. The FY 2024 budget is 26.19%.

The adopted unassigned reserves in the General Fund shall not be less than 8% of the total General Fund budget. The FY 2024 budget is 17.47%.

The County shall maintain year-end General Fund unassigned fund balance at an amount which is between 15% and 30% of audited General Fund expenditures and transfers in from other funds. To the extent that the year-end audited fund balance falls outside of this range, corrective action shall be taken over a three-year period to bring the balance into conformity with this policy. As of September 30, 2022, the unassigned fund balance was 23.29%. The County's goal is to be comparable to other AAA rated counties within Florida. The current average is 35%.

IV.2 Capital Reserves

Capital Reserves are established primarily to set aside funds to provide for additional projects, or additions to existing budgeted projects, which may be deemed appropriate for funding after the Annual Budget is adopted.

Capital Project Funds – Fund Balance

Assigned fund balance in capital project funds include amounts which are being held for specific projects.

Amounts in bond construction funds for which the bonds were issued will be reflected as restricted fund balance.

IV.3 Debt Service Reserves

Debt reserves are established to protect bondholders from payment defaults. Adequate debt reserves may be needed to maintain good bond ratings and the marketability of bonds. The amount of debt reserves may be established with each bond issue.

Although these policy statements are intended to apply to various funds of the County, various Federal, State, and Local laws and regulations, and specific financial policies, may supersede them.

V. Debt Policies

Palm Beach County will use debt financing when it is appropriate, which will be implemented through procedures provided in county policy CW-F-074. It will be judged appropriate only when the following conditions exist:

- When non-continuous capital improvements are desired, and;
- When it can be determined that current and/or future citizens will receive a benefit from the improvement.

When Palm Beach County utilizes long-term financing, it will ensure that the debt is soundly financed by:

- Conservatively projecting the revenue sources that will be utilized to pay the debt.
- Financing the improvement over a period not greater than the useful life of the improvement.



Additionally, the County has the following policies in relation to debt financing:

- Where practical, the County will issue general obligation bonds instead of non-self-supporting revenue bonds.
- Palm Beach County maintains good communications with bond rating agencies about its financial condition.
- Palm Beach County maintains overall outstanding debt less than \$1,250 per capita.
- Debt service payments exclusive of general obligation and self-supporting debts, will be no more than 10% of actual general government expenditures.

Annual budgets and long-range forecasts include debt service payments and reserve requirements for all debt currently outstanding and for all proposed debt issues.

V.1 General Obligation Debt

The County will issue general obligation bonds only upon approval of the electorate after a general election, as required by the Florida Constitution.

V.2 Non-Self-Supporting Debt

The County may issue non-self-supporting debt to the extent that pledged non-ad valorem revenues are at least twice the annual amount of debt service on the non-self-supporting debt and to the extent that variable interest rates on non-self-supporting debt is no more than 25% of total non-self-supporting debt in the aggregate.

V.3 Self-Supporting Debt

The County may issue self-supporting debt for proprietary fund activities based on an analysis of revenue and expenses to be incurred as a result of the project or projects to be funded by the debt.

VI. Capital Improvement Policies

VI.1 Five-Year Program

The County will develop a five-year Capital Improvement Program as part of each year's annual budget process and will make all capital improvements in accordance with the adopted Annual County Budget.

The County will identify the estimated costs and potential funding sources for each capital project before it is submitted to the Board of County Commissioners as a component of the five-year program.

VI.2 Operating Costs

The costs of operating and maintaining all proposed projects will be identified and incorporated into five-year financial projections for operations.

VI.3 Capital Financing

The County Administrator will determine and recommend to the Board, the least costly financing method for all capital projects.

VI.4 Renewal and Replacement

The County shall develop and implement a program for identifying, scheduling, and budgeting for the renewal and replacement requirements of capital facilities.

VII. Other - Rotation of External Auditors

In December 1991, the Board approved a mandatory rotation policy for external auditors that prevented the current auditors from competing for the next contract. Auditing contracts have historically lasted seven years (an initial term of three years followed by up to four years of extensions). In September 2012, the Board removed the mandatory rotation requirement. The current firm can compete for the contract, but the principle must change if the same firm is used.

Budget Philosophy & Process

Palm Beach County is committed to providing quality service to its residents at the lowest possible cost, in order to optimize taxpayer dollars. In developing the County's financial plan, or budget, attention is first given to assure the budget will be in balance, both on an overall basis and in each of the County's funds. Any potential imbalances are eliminated by the County Administrator before the Tentative Budget is presented to the Board of County Commissioners for consideration and adoption at Public Hearings.

Fiscal Year

Palm Beach County's Budget is based on a fiscal, rather than calendar year. The year begins on October 1st and ends on September 30th. Thus, FY 2024 is from October 1, 2023 through September 30, 2024.

Statutory Requirements

In the State of Florida, county budgets are governed by State Statutes. Chapter 129 of the Florida Statutes, entitled "County Annual Budget" specifically directs that (among other requirements) a budget be prepared annually and it must be balanced. It further provides for amendment of the budget in limited circumstances and prohibits expenditures in excess of budgeted amounts.

Funds Included

The County's budget is consolidated and presents the planned disposition of all available resources in all funds. The total budget is appropriated by the Board of County Commissioners as the adopted financial plan for the County for the ensuing fiscal year.

Basis of Budgeting

All funds are budgeted using the modified accrual basis of accounting, including proprietary funds. Fund budgets are prepared using the governmental model, which in essence, is as if all funds were special revenue funds. The only exception to this policy is the annual interest expense or proprietary funds which is budgeted on the accrual basis.

Budget Development

The FY 2024 budget was developed based on the County's strategic priorities and department strategies. Supplemental requests include critical needs and other priorities. County departments maintained the same service levels as last year while attempting not to increase expenses through the implementation of efficiencies and privatization efforts.

All Department operating requests and performance measures were due March 14th, capital requests were due March 20th, and Constitutional Officers' proposed budgets due May 1st or as specified by State Statute.

A workshop was held with the Management Team in May. A workshop with the Board of County Commissioners was held on June 13th followed by the adoption of the millage rate on July 11th. Both included input from the public. Based on Board direction at these meetings, changes were made and a tentative budget was finalized.

Public Hearings were held on September 7th and September 26th to receive final public comments on the Tentative Budget and to adopt a Final FY 2024 Budget. The Board of County Commissioners adopted a millage rate of 4.5000 mills for FY 2024, which is 6.94% over the rolled-back rate. The rolled-back rate is the millage which, exclusive of new construction, provides the same ad valorem tax revenue as was levied during the prior year. The adopted budget became effective on October 1, 2023.

Amendments After Adoption

Florida Statutes specifically direct that, upon final adoption, the budgets shall regulate the expenditures of the County and the itemized estimates of expenditures shall have the effect of fixed appropriations and shall not be amended or altered or exceeded except as provided by the Statutes.

The Board of County Commissioners, at any time within a fiscal year, may amend a budget as follows:

- Appropriations for expenditures in any fund may be decreased and other appropriations in the same fund correspondingly increased with the approval of the Board, provided the total appropriations of the fund are not changed.
- Appropriations from the reserve for contingencies may be made to increase the appropriation for any particular expense in the same fund for any lawful purpose. Expenditures can not be charged directly to the reserve for contingencies.
- The reserve for future construction and improvements may be appropriated by the Board for the purpose(s) for which the reserve was established.
- A receipt from a source not anticipated in the budget and received for a particular purpose, including but not limited to grants, donations, gifts, or reimbursement for damages, may, upon approval by the Board, be appropriated and expended for that purpose. Such receipts and appropriations shall be added to the budget of the proper fund.



- Increased receipts for enterprise or proprietary funds received for a particular purpose may, upon approval by the Board, be appropriated and expended for that purpose.

Florida Statutes provide for the delegation of authority to approve certain types of budget transfers. The Board of County Commissioners has established procedures by which the Director of the Office of Financial Management and Budget may authorize certain transfers which are intra-departmental in nature, such as appropriations from one line item to another within a department, transfers from designated capital reserves to establish budgets for projects previously approved, transfers from department specific operating reserves within special revenue funds and internal service funds, and transfers from reserves for donations for a specific purpose.

Departmental Performance

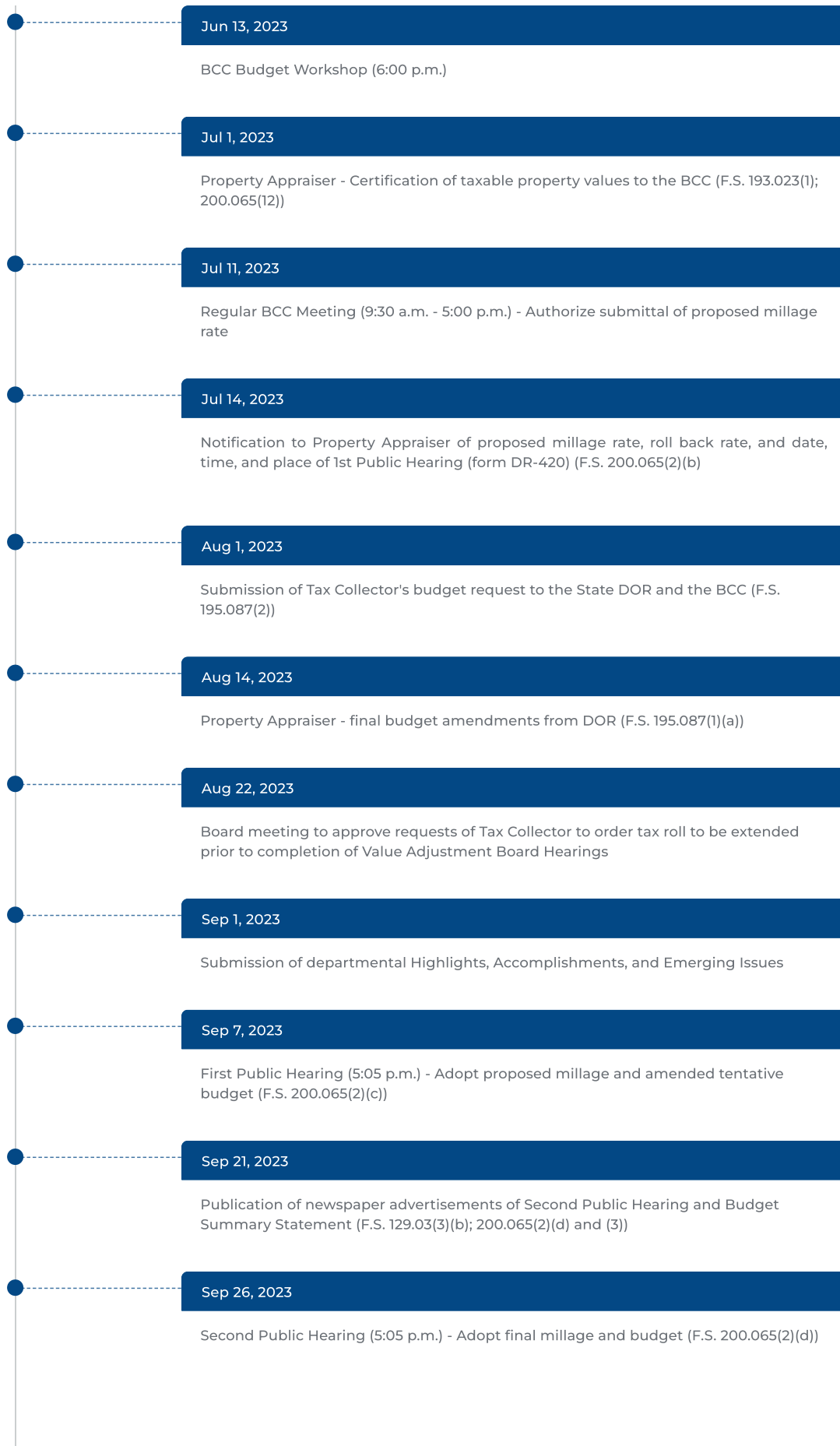
Annually, the Departments include a mission statement, program/service descriptions, highlights and accomplishments, the budget year's goals (objectives), and performance measures in the eKPI Performance Metric system and ultimately in the Budget Document. These functions help Administration and the County Commission evaluate the performance of each Department. The Office of Financial Management and Budget - Strategic Planning and Performance Management Division works throughout the year to help departments establish more effective performance measures, targets, and stretch goals.

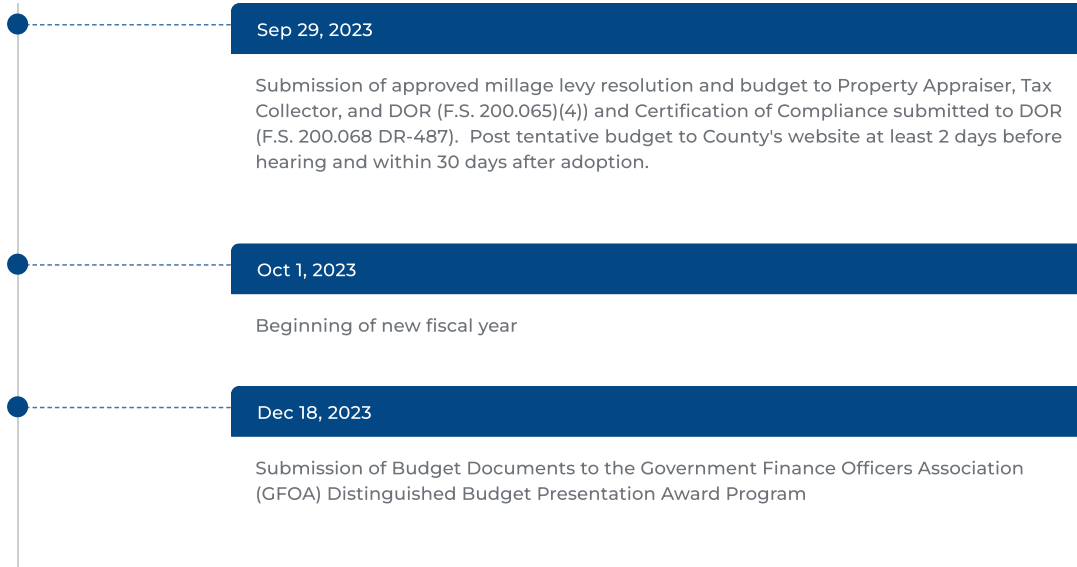
The overall objective is to verify Palm Beach County performance measures are:

- A positive tool to gauge organizational achievements;
- Meaningful (value) to all;
- An important management tool to aid decision making;
- An accurate source to help justify resource requests; and
- A way to connect staff level activities to higher level organizational missions and objectives.

Budget Timeline







BUDGET OVERVIEW



Strategic Planning

In Fiscal Year 2017, the County created a Strategic Planning and Performance Management Division that is located within the Office of Financial Management and Budget. This division works closely with the Budget Division to create a Budget based on a strategic plan that is reviewed by the BCC annually.

At the November 22, 2022 Workshop, the BCC agreed to continue with their previously approved strategic priorities for FY 2024. These strategic priorities are listed and described in more detail below:

 ECONOMIC DEVELOPMENT Promote economic revitalization, business development and retention by driving the creation of employment opportunities while reducing disparities and improving the quality of life for everyone.	 INFRASTRUCTURE Provide and maintain the needed structures, systems and transportation services that establish the foundation required to enhance the quality of life of every resident.
 HOUSING/HOMELESSNESS Promote the quality of life through targeted programs that address the housing and homelessness needs of the residents of Palm Beach County.	 PUBLIC SAFETY To ensure a safe, secure and peaceful community.
 ENVIRONMENTAL PROTECTION Promote programs and activities that protect, preserve and enhance natural resources while providing sustainable living and developing a climate of resilience.	 SUBSTANCE USE & BEHAVIOR DISORDERS To address the substance misuse crisis and behavior disorders by providing evidence-based prevention, medication-assisted treatment, and recovery support services.

While these strategic priorities have remained consistent for the past few years, the leadership of the Strategic Planning and Performance Management Division has created a separate comprehensive document that details all of their processes and performance data by department. A link to that document can be found here:

https://discover.pbcgov.org/ofmb/PDF/Performance%20Management/FINAL_Strategic_Planning_Book_2023.pdf

A few examples of FY 2024 funding under each strategic priority are detailed below:

Economic Development

The Department of Housing and Economic Development includes approximately \$2.4 million in Ad Valorem funding for Economic Development Incentives that are intended to create employment opportunities, while reducing disparities, and improving the quality of life for everyone.

Housing/Homelessness

The Community Services Department includes approximately \$15 million in Ad Valorem funding for homeless resources centers in multiple locations throughout the County. The Department of Housing and Economic Development includes \$15.4 million in Ad Valorem funding for the affordable housing initiative. These programs are intended to address the housing and homelessness needs of its residents.

Environmental Protection

The Environmental Resources Management Department includes \$4 million in Ad Valorem funding for natural areas management. This funding as well as the \$750 thousand for the manatee protection program are intended to protect, preserve, and enhance our natural resources and develop a climate of resilience.

Infrastructure

The County has provided \$84.6 million in Ad Valorem funding for the Capital Improvement Program to provide the needed infrastructure required to enhance the quality of life for every resident. The County also provides \$79.0 million in Ad Valorem funding as an operating subsidy for our Palm Tran bus service and an additional \$3.6 million in for the Palm Tran vehicle replacement program. In addition to these programs, the County is also managing the Infrastructure Surtax Program that was approved by voters during the November 8, 2016 election totaling just over \$700 million for backlogged infrastructure projects that were put on hold during the Great Recession, and it is funded by the County's portion of the additional one-cent infrastructure surtax. On January 4, 2022, the BCC approved the re-estimated Infrastructure Surtax Project Plan totaling \$924 million.

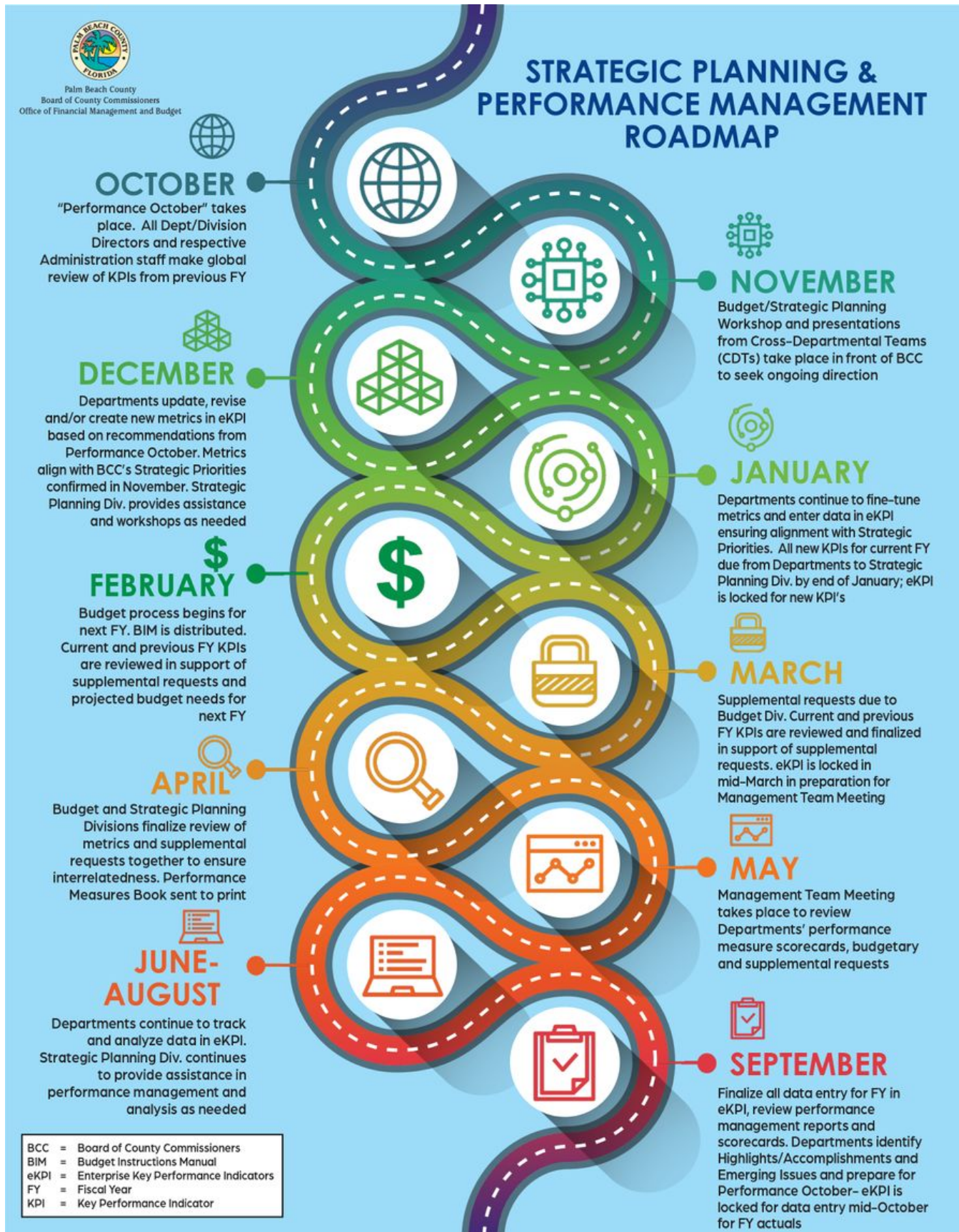
Public Safety

In order to ensure a safe, secure, and peaceful community for its residents, the FY 2024 budget includes \$777.5 million in net Ad Valorem funding for the Sheriff. The Fire Rescue Main MSTU has also adopted an appropriation budget of \$504.3 million (net of reserves), which is funded by a separate millage rate.

Substance Use and Behavior Disorder

The Community Services Department's Office on Substance Use Disorders was created to address and implement Palm Beach County's Opioid Response Plan. This office is funded with \$2.7 million in Ad Valorem funding and is responsible for improving the quality of care and outcomes to address the needs of the affected population. The County also provides approximately \$6.3 million in Ad Valorem dollars for behavioral health and substance use disorder services through Financially Assisted Agencies.

Strategic Planning and Performance Roadmap



Budget Assumptions

This portion of the Budget Document provides the basic budget assumptions/directions that were approved by the County Administrator for the preparation of the FY 2024 budget and FY 2025-2028 forecast.

Factors Outside County Control

- The County's FY 2024 population estimate is 1,532,718 or a 0.96% increase from the previous year.
- Property values continue to rise for the twelfth consecutive year (13.96% for FY 2024) and continue to surpass the peak in FY 2008.
- As of September 2023 Palm Beach County's unemployment rate is 3.3%, which is below National and slightly higher than State levels. The County's unemployment rate has increased by 0.4% since September 2022. Unemployment rates reached an all time high of 14.7% in April of 2020 due to the economic impact of COVID-19.
- Rates for interest income are estimated at 3.00 % for FY 2024.
- Increased costs in the construction industry.
- Increased costs of natural disasters due to climate change.

Factors Within County Control

Financial

- Budgeted contingency amounts were analyzed on an individual basis.
- Budgeted cash reserve levels are adequate to provide for cash flow requirements.
- Savings from operational efficiencies.
- Bond issues are preceded by a fiscal impact analysis including potential funding sources.
- Perform and update multiyear forecast of revenues and expenditures.

Administration

- The FY 2024 budget submission incorporated:
 - A. An approach which matches spending levels to services performed;
 - B. A 6% increase for all employees of the Board of County Commissioners, while special bargaining units' employees may have different salary adjustments; and
 - C. A maximization of resources to reduce the impact on existing service levels.
- Detailed analysis and justification was submitted for approval of new positions. If a new facility is scheduled to open, new positions were budgeted only for the period the new facility will be operational.
- Budget requests should be adequate to assure safety standards are met.
- Budget requests should be adequate to maintain service levels status quo.
- Contracting services were considered as a cost effective alternative, especially for new facilities.

Equipment Purchases

- Budget requests for additional equipment were accompanied by a utilization assessment, comparative buy vs. rent or lease/purchase cost analysis, and a cost analysis of associated maintenance and personnel requirements.
- Equipment replaced due to age, mileage, or condition will be disposed of as trade-in or at auction. Therefore, the level of equipment inventory should not increase. In fact, it may decrease due to more efficient equipment.

General

- New facilities becoming operational in FY 2024 impact the budget for operations and maintenance.
- Budgeted construction management costs were shown as a component of the related project cost.
- Capital Improvement Program budget requests required identification of associated operations and maintenance costs.
- Five-year projections were developed for all County expenditures and revenues in order to facilitate the update of the Palm Beach County Comprehensive Plan.
- Departments submitted the narrative budget with updated objectives and performance measures.

Payroll Related Assumptions

- The amount of wages subject to Social Security tax was reported as \$160,200 for FY 2024 when the budget was prepared. Tax rates for Social Security and Medicare continue at 6.2% and 1.45%, respectively.
- Life and health insurance rates are \$14,400 per employee, but are subject to adjustment by Risk Management.
- Retirement rates used for budget estimations are listed below:

Regular	12.17%
Special Risk	28.48%
Senior Management	32.32%
Elected Official	58.38%
DROP	19.03%

Long Term Goals/Policies

Palm Beach County adopted a Comprehensive Plan in 1980 providing the framework for land use changes within the unincorporated area and mechanisms and standards through which changes could occur. This plan represented a rethinking and restructuring of land use planning in the County. The changes were a result of unstable conditions in the economy of the County, the needs of the Palm Beach County residents, and state legislative requirements. The basic concept of the Plan was to permit development at urban densities in those areas where urban services could be provided efficiently and economically, and to prevent urban density development in areas which were not planned for extension of urban services.

Palm Beach County's 1989 Comprehensive Plan built upon the strengths of its predecessor. This plan is based on an overall goal of maintaining a high quality of life in the County. The mechanisms and means for attaining this goal have been incorporated into the Elements of this Plan. Element drafts took shape and developed into the 1989 Plan as a result of a successful citizen participation program. Citizen input and Board of County Commissioners' direction throughout the planning stages of this document have created a plan that not only reflects the interests of the County as a whole, but maintains and protects the unique qualities and characteristics present in its sub-regions.

In 1995, the County evaluated the Plan, in accordance with the Evaluation and Appraisal Report requirements of the Florida Statutes. As a result, the Plan was substantially amended in 1996 and 1997, to incorporate the revisions necessary to update the Plan in preparation for the next planning time frame. Additional reporting requirements were statutorily mandated during the 2006 and 2007 Florida Legislative sessions. These changes help to strengthen the connection and inter-relationship between the planning and budget development processes by identifying specific funding sources for future services required to maintain established levels of services.

House Bill 7207, the Community Planning Act, was signed by the Governor on June 2, 2011, amending multiple sections of the Florida Statutes, Chapter 163, and providing significant change to growth management in Florida. This legislation changed the name of the 'Local Government Comprehensive Planning and Land Development Regulation Act' to the 'Community Planning Act'. The legislation also revised the duties of local governments and municipalities relating to comprehensive plans; reduced state oversight of land use planning and relaxed review processes; encouraged local governments to apply for certain innovative planning tools; eliminated the state mandate for transportation, schools, and parks and recreation concurrency; and authorized the state land planning agency and other appropriate state and regional agencies to provide technical assistance to local governments.

Palm Beach County's Comprehensive Plan has been prepared to address the needs and interests of the County's residents and visitors. Areas addressed include, but are not limited to, future land use, transportation, housing, fire-rescue, utility, coastal management, health and human services, and capital improvements. The following is a link to the Plan:

PBC Comprehensive Plan (pbcgov.org) 

The Goals, Objectives, and Policies presented in the Plan reflect the directives of the citizenry and the Board of County Commissioners. The following are some of the Goals (in no particular order) and what is being done in FY 2024 to accomplish them:

Accommodate the increased demand for emergency services in a comprehensive and organized fashion

The County has undergone significant changes in the concentration of its growth, namely into the western portions of the County. Much of this area is either unincorporated or contains municipalities who rely on County Fire-Rescue and Sheriff's Office services. The FY 2024 Sheriff's budget reflects the funding required to continue to provide quality service at an acceptable level.

The Fire Rescue Department continues to provide quality service. The County's service area encompasses 1,769 square miles. The County currently provides full service to 19 municipalities and dispatches for an additional 13 municipalities, serving approximately 960,669 and 1,322,369 residents, respectively.

Utilize a capital improvements program to coordinate the timing and to prioritize the delivery of public facilities and other capital projects

The County has a policy of maintaining a five-year Capital Improvement Program to identify and fund projects required to maintain minimum acceptable levels of service. Capital project proposals are ranked as either essential, necessary, or desirable when submitted to the Budget Office during the budget development process. The projects are prioritized during meetings with the County's Management Team. Each of the major departments involved in the process; Facilities Development and Operations, Engineering, Parks and Recreation, etc.; maintain their own individual objectives and performance measures to ensure the success of each project.

Preserve, protect and enhance coastal resources, and to discourage development activities that would damage or destroy coastal resources

Palm Beach County has a proactive program promoting inlet management, dune restoration, and beach nourishment to strengthen the natural defenses against storms and erosion. The County works closely with federal, state, and municipal partners to ensure a quick response, if necessary, following a storm event and to help fund restoration. Annual contracts are in place to allow for quick mobilization of a dune restoration should a coastal emergency be declared by the Governor.

Ensure that the highest quality of potable water and wastewater service is provided to the customers 24/7/365

The Palm Beach County Water Utilities Department (WUD) is committed to providing the best potable water and wastewater services to its 6000,000+ customers. WUD manages the repair and replacement schedule for over \$5 billion in County utility assets.

In addition to providing potable water and wastewater services, WUD also provides reclaimed water service in limited regions of its service area. The use of reclaimed water for irrigation demonstrates the Department's mission for being environmental stewards by offsetting the amount of potable water utilized for irrigation.

WUD will continue applying innovation, technology, and a forward-thinking strategy to water reuse sustainable water supply. The Department will also continue working with staff and the public to raise awareness and preserve our natural resources, as well as provide educational opportunities on local water resources and conservation.

Facilitate the provision of an adequate supply of safe, sanitary, and affordable housing to meet the needs of the County's residents

Affordable and Workforce housing in Palm Beach County is a significant issue and it remains a priority area for the County. A large number of households live in cost burdened and overcrowded conditions. The negative effects of elevated sales prices and high rental rates are being felt by households at all income levels. The Department of Housing and Economic Development (HED) developed a five-year plan identifying needs and setting goals and objectives for the allocation of federal, state, and County funds to support affordable housing, allowing HED to use the available federal, state, and local funds to meet the County's affordable and workforce housing goals. Performance measures employed by HED track homebuyer assistance, foreclosure prevention (mortgage assistance), and housing preservation, construction, and rehabilitation. HED has a commitment to special targeted populations which ensures expedited processing for returning veterans, elderly, physically disabled, as well as those residents living in the Glades Region of the County. Current programs focus on expanding access to homeownership financing, preserving existing homeownership, and creating new affordable rental opportunities through development/redevelopment and new construction. The FY 2024 budget contains a \$15,000,000 allocation to be used for the creation and preservation of affordable housing.

Create a balanced and diversified economy

HED continues its focus on economic sustainability in Palm Beach County. Significant resources have been secured to support expansion and revitalization of the economy throughout the County, with a special emphasis on the Glades Communities. Since HED was formed in January 2012, it has invested over \$300 million in business, community development/redevelopment, and housing initiatives throughout Palm Beach County, furthering its mission of “changing lives and transforming neighborhoods into balanced communities.”

Current Initiatives:

1. In addition to existing efforts, HED is working on a voter referendum that would provide an extension of the economic development ad valorem tax exemption which will sunset in 2024. The program offers an "economic exemption" for improvements made to real property and/or tangible personal property that are not already listed on the Palm Beach County Tax Roll. The Economic Development Ad Valorem Tax Exemption Program was created to stimulate economic growth, create jobs, and enhance the local economy.
2. HED partners with the County's Planning, Zoning and Building Department to utilize funds generated through the Palm Beach County Workforce Housing Program to provide down payment assistance for Workforce Housing for-sale units serving households with incomes between 60% and 140% of Area Median Income.
3. HED is working towards an application for United States Department of Agriculture (USDA) funding that will provide businesses loans with favorable terms in rural areas as designated by the USDA. By partnering with the USDA, we aim to create even greater opportunities for economic growth and revitalization.

Provide an interconnected multimodal transportation system which moves people, goods and services safely, efficiently with minimal impact to the environment

The County continues to maintain and implement a safe, convenient, and efficient transportation system through Palm Tran, Department of Airports (DOA), Engineering and Public Works, and Palm Beach Transportation Planning Agency (TPA).

The Palm Tran Intermodal Center located in the West Palm Beach Central Business District is oriented land use with interconnected transportation modes including County Palm Tran bus, Regional Tri-Rail, Amtrak, Greyhound, and Local West Palm Beach Trolley.

The DOA maintains a self-sustaining business model, which provides for resources to ensure these goals can be supported. This is achieved by user fees to corporate partners (airlines, car rental companies, etc.) and travelers using the airport. Additional funding is received in the form of capital grants from federal and state governments. Policy and strategic decisions are implemented through the annual budget, capital budget, and Airport's Master planning process. The DOA takes policy direction and input from the Board of County Commissioners, the Airports and Aviation Advisory Board, Department of Homeland Security, federal and state agencies, as well as input from customers to achieve a balanced approach to service delivery.

Additionally, the Palm Beach County Board of County Commissioners participate on the TPA Board which collaboratively plans, prioritizes, and funds transportation investments within an urbanized area which includes 39 municipalities and the unincorporated County, with the vision of a safe, efficient, connected, and multimodal transportation system.

Provide a Library System that serves the informational, educational, and recreational needs of residents

To accomplish the Library's mission to “Connect Communities, Inspire Thought and Enrich Lives,” the Library provides the public with free access to an ever changing and growing collection of library materials in a variety of formats. Librarians help people of all ages find information that meets their diverse educational, professional, and recreational needs. Inquiries submitted in person, by telephone, through email, or live chat are answered promptly and accurately. Story time classes, the Summer Reading Program, and special events are provided to build children's confidence, reading skills, and sense of community. Outreach services to day care centers include story time classes for preschoolers and instruction for day care providers on how to share books with children. The Library promotes economic vitality and individual achievement by planning and presenting technology instructional activities for all ages, by offering opportunities for adults to improve their basic literacy skills, and by designing events and activities that will allow the community to learn and develop new skills. As required by the State, the Library reviews its long range plan of service annually.

Redirect growth to where services and facilities can be provided in the most efficient manner and encourage the revitalization/redevelopment to meet the long term needs of the County

The Office of Community Revitalization (OCR) is committed to strengthening and improving the quality of life in designated residential neighborhoods in unincorporated Palm Beach County. This is accomplished by engaging citizens' participation; enhancing governmental response to community needs; and providing training, technical, and financial assistance to help residents plan and implement sustainable neighborhood improvements.

OCR offers a wide variety of tools, programs, and services to assist residents in improving their neighborhoods and provides them with a link to County government and other agencies. These tools, services, and programs are intended to empower residents to identify and act on neighborhood challenges and priorities, effectively advocate for their communities, address community challenges, and enhance the quality of life in Palm Beach County neighborhoods. They are also intended to bring awareness of County programs and services; create opportunities for dialogue, information sharing, partnership, and action between County government and neighborhood residents; and increase residents involvement in civic and community life. Programs include: the Abundant Community initiative (ACI), Back to School PBCI, the Food Distribution Program, the Neighborhood Speed Hump Installation Program, the Neighborhood Street Lighting Program, the Neighborhood Engagement and Transformation (NEAT) Grant Program, and the Resident Empowerment Training Program.

Services include: facilitating and collaborating with other County departments on the Countywide Community Revitalization Team and Glades Technical Advisory Committees and their initiatives; facilitating neighborhood meetings and visioning workshops to identify residents' needs, and assist in the preparation of neighborhood plans; identifying and procuring funding and other resources for priority neighborhood improvement projects; assisting neighborhood groups and residents to organize and sustain effective neighborhood associations; and educating them on how to effectively access and use County services and other community resources. OCR also provides resource referrals to help residents address community issues, and makes presentations to neighborhood groups to inform, connect, and involve citizens with a variety of topics.

One of the core OCR initiatives is its Community Connect Initiative, designed to provide neighborhoods with a link to County government; increase citizens' access to news and information; increase understanding of local government structure; enhance citizens engagement and participation in local problem-solving and decision making; and foster proactive interaction with local government built on trust, reciprocity, and understanding.

Provide a Countywide system of parks, beaches, open space, and recreational and cultural facilities to serve current and future needs of the County's population

The Parks and Recreation Department strives to equitably meet the recreation and open space needs of countywide residents and visitors to Palm Beach County through an accessible system of 110* regional, district, special facility, community, beach, and neighborhood parks encompassing 8,668 acres. Core services include facilitating health and wellness opportunities, ensuring access to beaches and water bodies, providing youth enrichment and sports programming/facilities, promoting stewardship of natural, archeological and cultural sites and providing for trails, park open space and picnic facilities. The County currently exceeds the Comprehensive Plan adopted Levels of Service (LOS) for regional, beach, and district park acreage, with much of the current undeveloped park inventory restricted to passive uses. As the population continues to grow and both passive and active recreation demands increase, the Parks & Recreation Department will need to renovate and repurpose older park facilities and expand recreational facilities and opportunities to meet the future demands of our residents and visitors. The Department has a five-year capital improvement plan that identifies and funds projects required to maintain minimum acceptable levels of service and for renewal and replacement of older facilities. Capital improvement projects are primarily funded from Park Impact Fees, Grants, Ad Valorem Taxes, Bonds, and Infrastructure Surtax.

*Includes leased and undeveloped properties



Organizational Changes

Palm Beach County, like every large organization, from time to time finds it necessary to alter its organizational structure in order to more effectively manage and monitor existing programs or to add new programs. In order to gain a clearer understanding of the FY 2024 Operating Budget, the reader should be aware of organizational changes since adoption of the FY 2023 budget. The following organizational changes are incorporated into the FY 2024 Budget Document. Also included in this section is information relating to changes in the location of various operating budgets within the budget document.

RISK MANAGEMENT

Risk Management restructured its department to better align with both the current and future needs of County departments, employees, and the public it serves. The seven previous divisions have been merged into four. This change allows for additional upward opportunities for staff, elimination of information silos, and increased cross-training for team members.

Budget Summary Total Comparison

FY 2023 Adopted to FY 2024 Adopted 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 2023 <u>Adopted Budget</u>	FY 2024 <u>Adopted Budget</u>
Total Budget	\$6,710,355,531	\$7,873,039,892
Less: Internal Service Charges	(\$160,663,629)	(\$155,141,373)
Interfund Transfers	(\$750,195,408)	(\$812,120,288)
Interdepartmental Charges	(\$25,233,930)	(\$25,612,297)
Net Budget	<u>\$5,774,262,564</u>	<u>\$6,880,165,934</u>
 Budgeted Reserves	 \$1,269,739,525	 \$1,638,448,743
Budgeted Expenditures	\$4,504,523,039	\$5,241,717,191
Net Budget	<u>\$5,774,262,564</u>	<u>\$6,880,165,934</u>

Changes in Property (Ad Valorem) Taxes

	FY 2023 Budget		FY 2024 Budget		Increase / (Decrease)	
	Millage	Amount	Millage	Amount	Amount	Percent
General Fund	4.7150	\$1,203,884,310	4.5000	\$1,306,269,377	\$102,385,067	8.50%
Voted Debt Service	0.0289	7,384,943	0.0188	5,461,247	(1,923,696)	-26.05%
Sub-Total Countywide	4.7439	\$1,211,269,253	4.5188	\$1,311,730,624	\$100,461,371	8.29%

Dependent Districts

County Library	0.5781	\$77,703,341	0.5599	\$85,847,912	\$8,144,571	10.48%
Fire-Rescue Countywide MSTU	3.4581	357,798,230	3.4581	408,080,983	50,282,753	14.05%
Jupiter Fire MSTU	1.8713	26,418,473	1.7879	28,378,279	1,959,806	7.42%
Sub-Total Dependent Districts		\$461,920,044		\$522,307,174	\$60,387,130	13.07%

Total Property Taxes		\$1,673,189,297		\$1,834,037,798	\$160,848,501	9.61%
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Use of Property Taxes	FY 2023	FY 2024	Increase / (Decrease)	
	Budget	Budget	Amount	Percent
BCC - Countywide	\$435,178,676	\$479,593,811	\$44,415,135	10.21%
BCC - Voted Debt Service	7,384,943	5,461,247	(1,923,696)	-26.05%
County Library	77,703,341	85,847,912	8,144,571	10.48%
Fire-Rescue	384,216,703	436,459,262	52,242,559	13.60%
Sheriff	677,083,731	727,646,915	50,563,184	7.47%
Property Appraiser	22,138,990	23,555,633	1,416,643	6.40%
Judicial System	8,345,023	8,152,347	(192,676)	-2.31%
Clerk & Comptroller	17,553,012	18,965,235	1,412,223	8.05%
Supervisor of Elections	21,805,890	33,785,958	11,980,068	54.94%
Tax Collector	21,778,988	14,569,478	(7,209,510)	-33.10%
Total	\$1,673,189,297	\$1,834,037,798		

Percentage Increase (Decrease) in Millage

	FY 2024 Rolled-Back Rate ⁽¹⁾		FY 2024 Adopted Taxes		Adopted Increase or Decrease		
	Millage	Taxes	Millage	Taxes	Millage	Taxes	% Increase Or % (Decrease) From Rolled-Back Rate
Countywide ⁽²⁾	4.2080	\$1,221,507,008	4.5000	\$1,306,269,377	0.2920	\$84,762,369	6.94%
County Library District ⁽³⁾	0.4900	75,130,339	0.5491	84,191,978	0.0591	9,061,639	12.06%
Fire-Rescue MSTU	3.0868	364,264,879	3.4581	408,080,983	0.3713	43,816,104	12.03%
Jupiter Fire-Rescue MSTU	1.6675	26,467,241	1.7879	28,378,279	0.1204	1,911,038	7.22%
Aggregate Millage Rate ⁽⁴⁾	5.8887		6.2936		0.4049		6.88%
Total Taxes		\$1,709,384,107		\$1,826,920,617			

(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 millage of 0.0188 mills Countywide down from 0.0289 mills in FY 2023.

(3) Exclusive of voted debt millage of 0.0108 mills County Library down from 0.0290 mills in FY 2023.

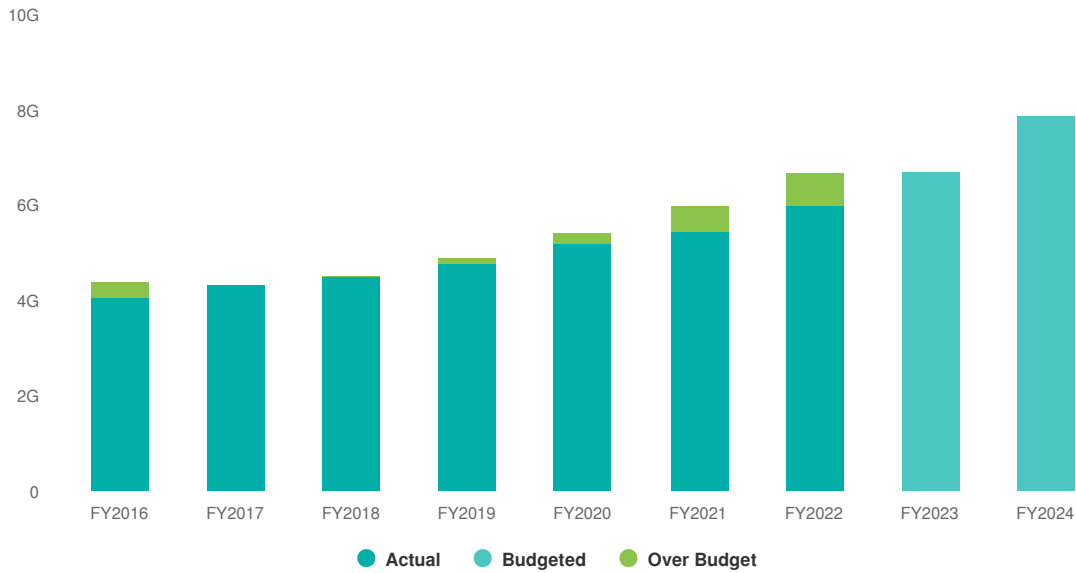
(4) Aggregate Millage Rate is the sum of all Ad-Valorem taxes levied by the governing body of a county for countywide purposes, plus Ad-Valorem taxes levied for any district dependent to the governing body, divided by the total taxable value of the county, converted to a millage rate. The aggregate millage rate is not the sum of the individual millage rates levied for countywide and dependent districts.

SOURCES OF FUNDS

Total Revenues Summary

\$7,873,039,892 **\$1,162,684,361**
(17.33% vs. prior year)

Total Revenues Proposed and Historical Budget vs. Actual



Description of Revenues by Source

Current Property Taxes

Computed as a percentage of the taxable value of real property and personal property. Each year Countywide and Dependent Taxing Districts millage rates are established. A "mill" is one tenth of a penny, or \$1.00 of ad valorem tax for each \$1,000 of certified taxable value.

Licenses, Permits, and Other Taxes

Licenses include both professional and occupational licenses; permits consist of building and various other permits; and other taxes consist of user-type taxes, franchise fees, utility service taxes, and delinquent property taxes.

Intergovernmental Revenues

Includes all revenues received from federal, state, and other local governmental sources in the form of grants, shared revenues, and payments-in-lieu-of-taxes.

Charges for Services

Includes all revenues stemming from charges for current services excluding revenues of internal service funds.

Miscellaneous Revenue

Includes interest earnings, rents and royalties, special assessments, sale and compensation for loss of fixed assets, sale of surplus materials, and contributions from private sources. Miscellaneous revenues consist of sources not otherwise provided for in the preceding categories.

Interfund Transfers

Amounts received by the County which are not additions to the assets of the government as a whole, although they may be to the receiving fund. These items include inter-fund transfers and inter-fund reimbursements (except the receipts of an internal service fund).

Debt Service

Includes revenues received from bonds, loans, and certain lease-purchase agreements.

Fund Balance

Includes fund balances carried over from the previous year.

Analysis of Revenues by Source

Fund balances and interfund transfers comprise 52.9% of total budgeted revenues in Palm Beach County. Excluding these categories, the major revenue sources are property taxes, intergovernmental revenues, charges for services, and licenses, permits and other taxes.

Current Property Taxes for FY 2024 total \$1.834 billion. Of this amount, 71.2% is attributable to the Countywide millage rate excluding voted debt. The remaining property tax revenue is related to millages for Fire Rescue taxes (23.8%), the County Library (4.6%) and General Obligation debt (0.4%). The County anticipates the taxable property values to increase 5.0% annually.

Intergovernmental Revenues total \$816,516,460 for FY 2024. This category includes Federal and State Grants. The County budgets grant awards in total; however, they are usually received for multiple fiscal years. Due to this methodology, grants can fluctuate dramatically from year to year. Also included in this category are State Shared Revenues, One Half-Cent Sales Tax, Constitutional Gas Tax, Other Local Government Revenues, and Other Intergovernmental Revenues. Revenue forecasts are based on historical trend analysis.

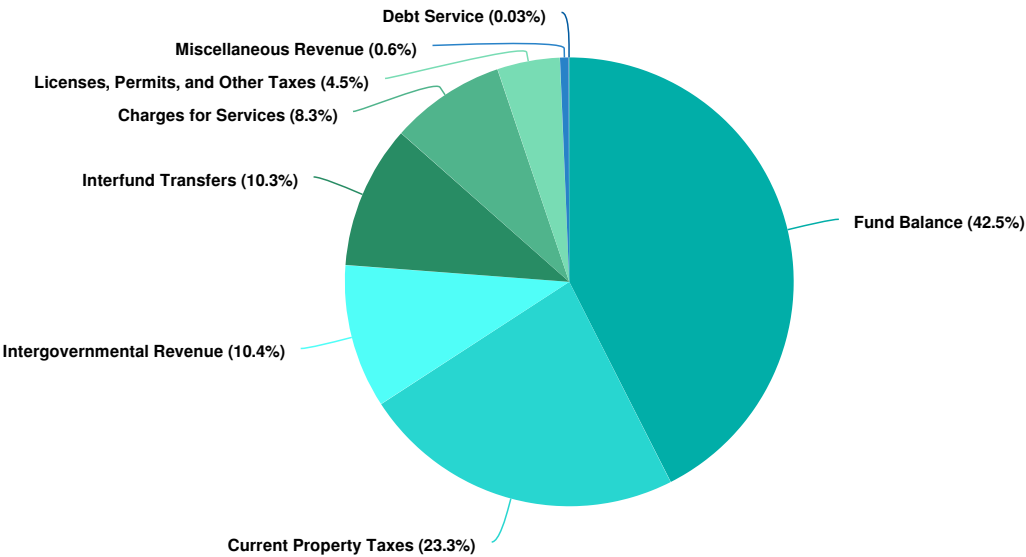
Charges for Services total \$652,898,937 for FY 2024. Water/Wastewater Utilities Charges, Interdepartmental Charges for insurance (health, property and casualty, workers compensation) and Fleet Management, and Airport Charges account for a majority of the revenues in this category. The other major revenues in this category include Fire Rescue charges, Parks and Recreation fees, Palm Tran fares, Sheriff fees, and other miscellaneous fees. Water/Wastewater Utilities Charges are adjusted yearly as part of the annual Consumer Price Index for water and sewer maintenance. Airport revenues are based on projections in concert with a consultant service.

Licenses, Permits and Other Taxes for FY 2024 total \$356,419,636 and includes Developer Contributions, Impact Fees, Tourist Development Tax, electricity and natural gas Utility Taxes, Local Option Gas Taxes, fees and taxes on public utilities including the electricity Franchise Fee, Communications Services Tax, Building Permits, and fees paid for professional and occupational licenses. Revenue forecasts are based on historical trend analysis.



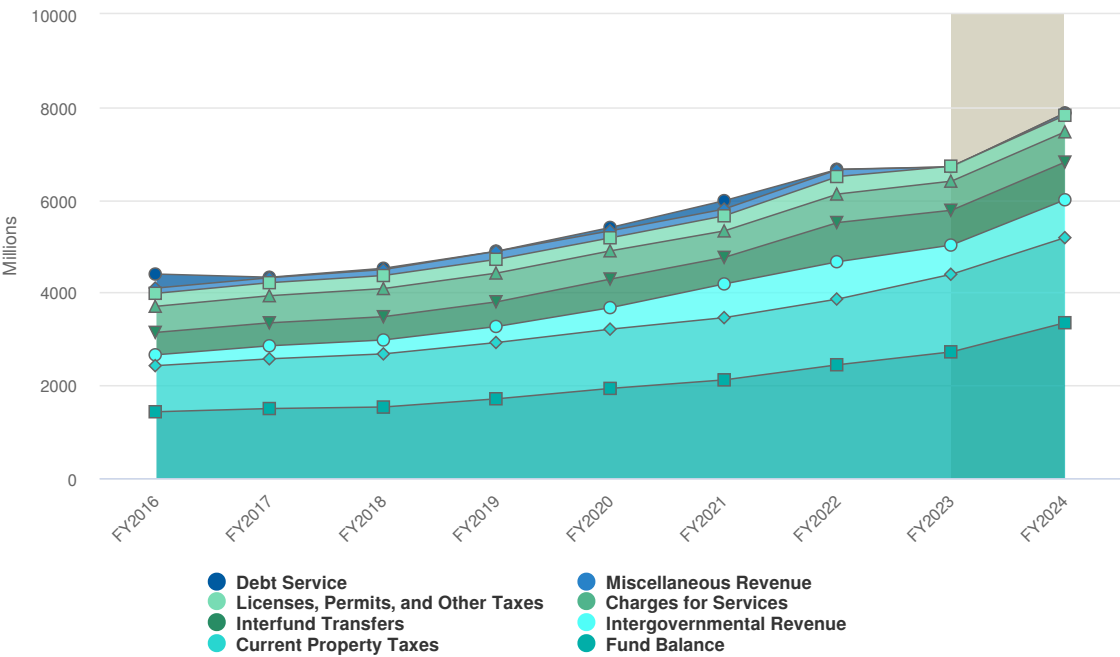
Total Revenues by Source

FY 2024 Revenues by Source



Miscellaneous Revenue excluded from this chart

Budgeted Historical Revenues by Source

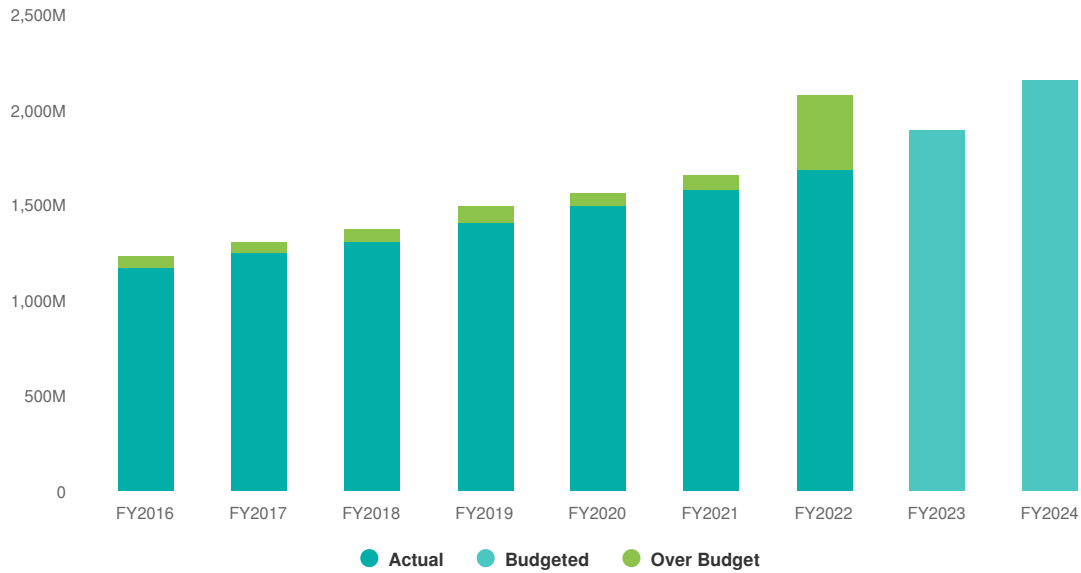


Grey background indicates budgeted figures.

General Fund Revenues Summary

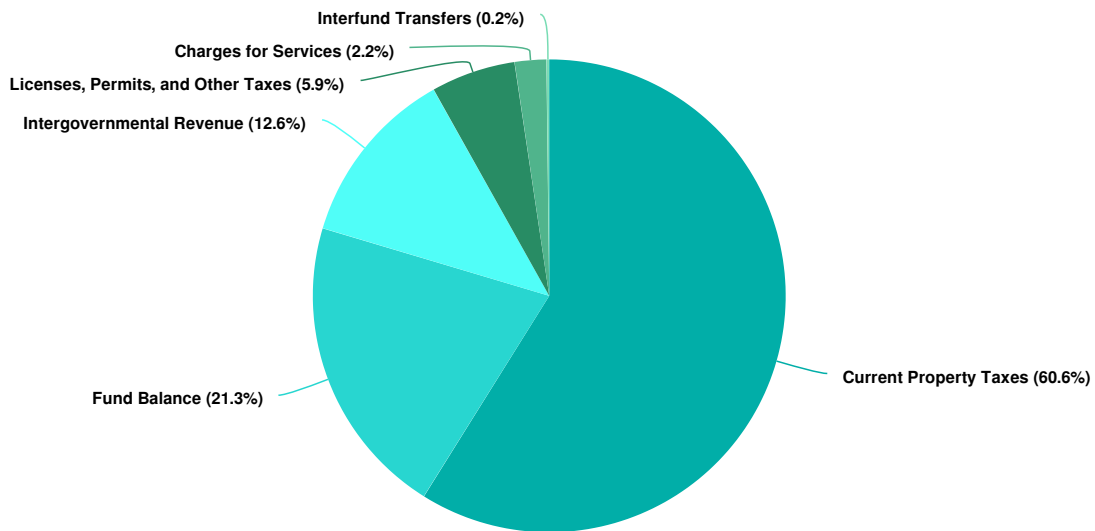
\$2,157,248,097 **\$259,360,155**
(13.67% vs. prior year)

General Fund Revenues Proposed and Historical Budget vs. Actual



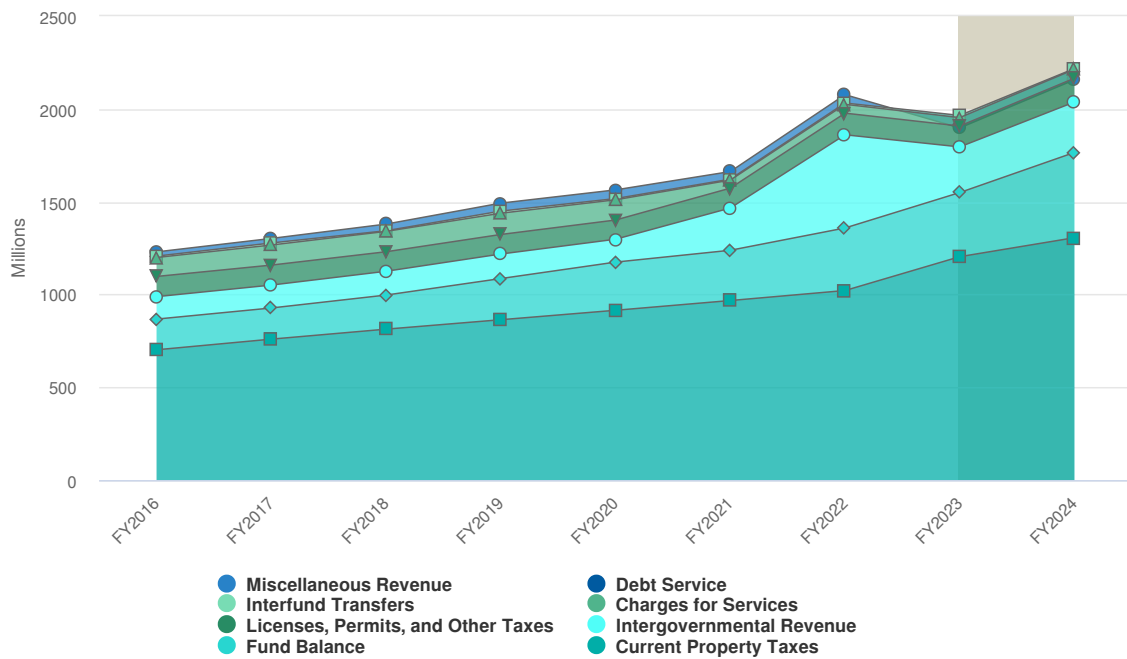
Revenues by Source

General Fund Revenues by Source



Miscellaneous Revenue excluded from this chart

Budgeted and Historical Revenues by Source

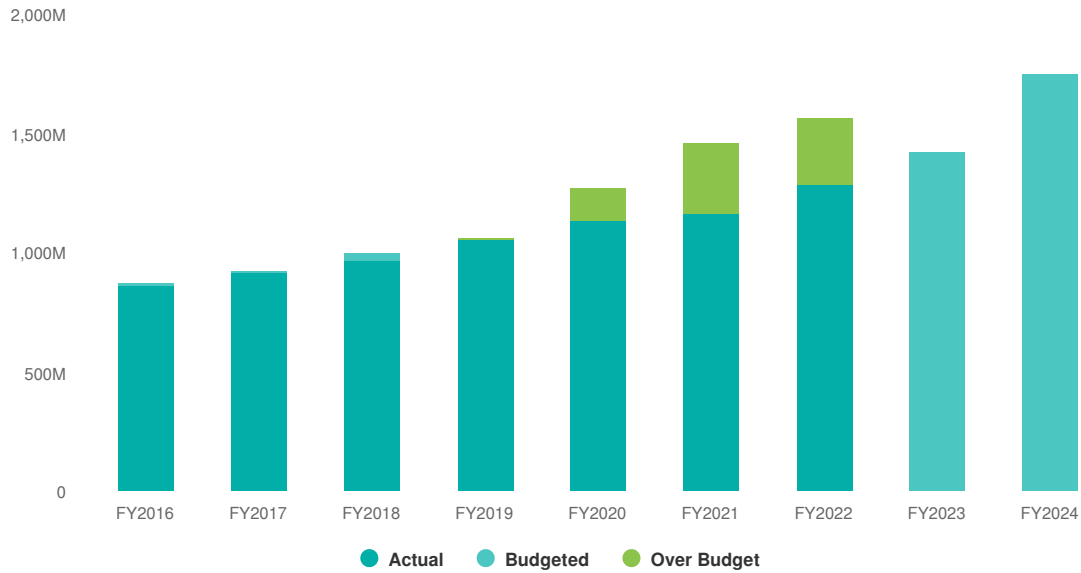


Grey background indicates budgeted figures.

Special Revenue Funds Revenues Summary

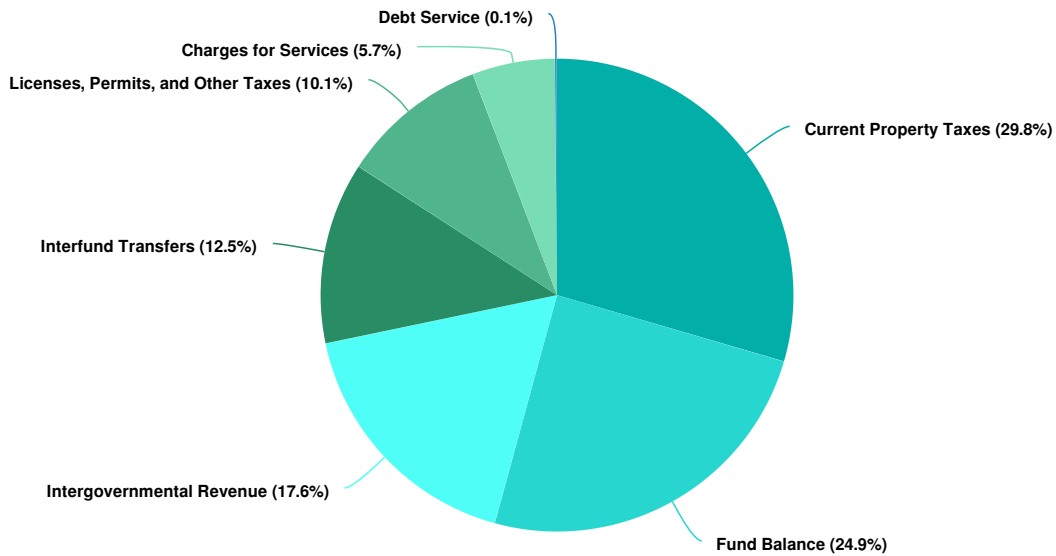
\$1,748,126,067 **\$329,439,643**
(23.22% vs. prior year)

Special Revenue Funds Revenues Proposed and Historical Budget vs. Actual



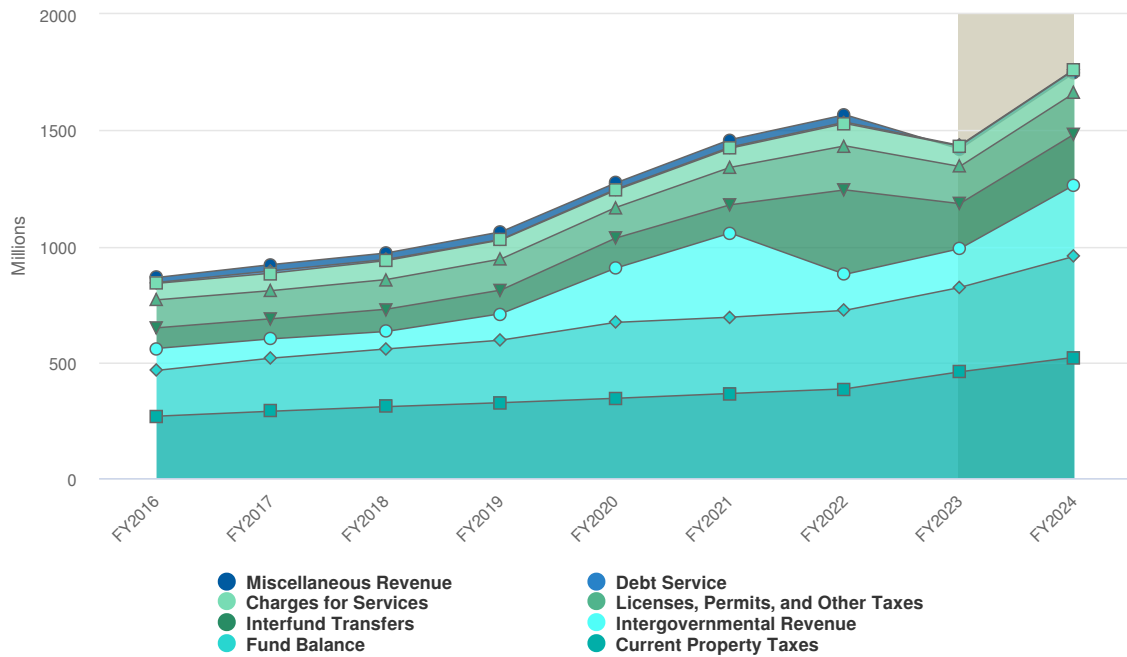
Revenues by Source

Projected 2024 Revenues by Source



Miscellaneous Revenue excluded from this chart

Budgeted and Historical 2024 Revenues by Source

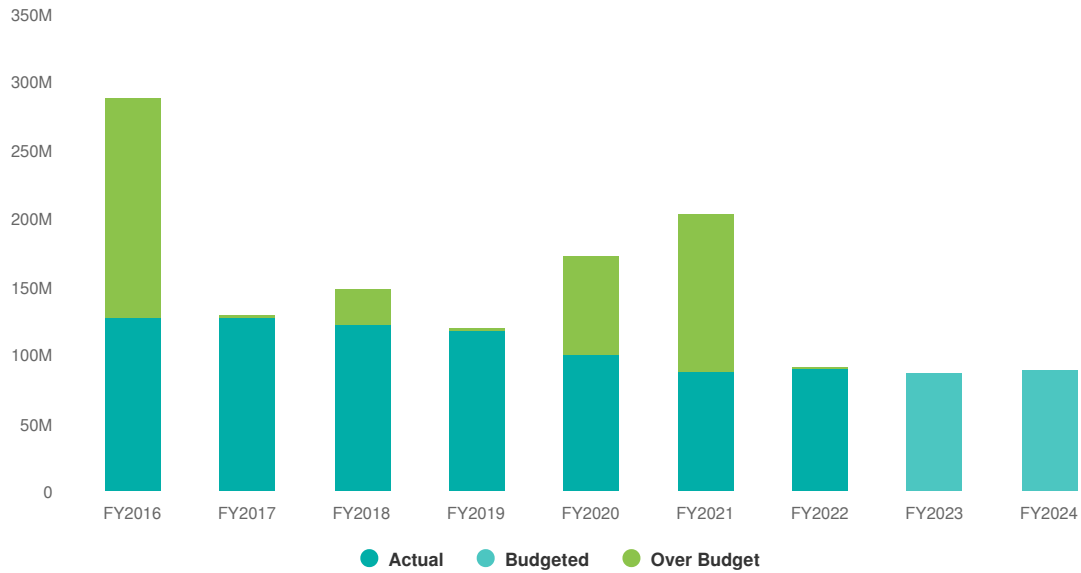


Grey background indicates budgeted figures.

Debt Service Funds Revenues Summary

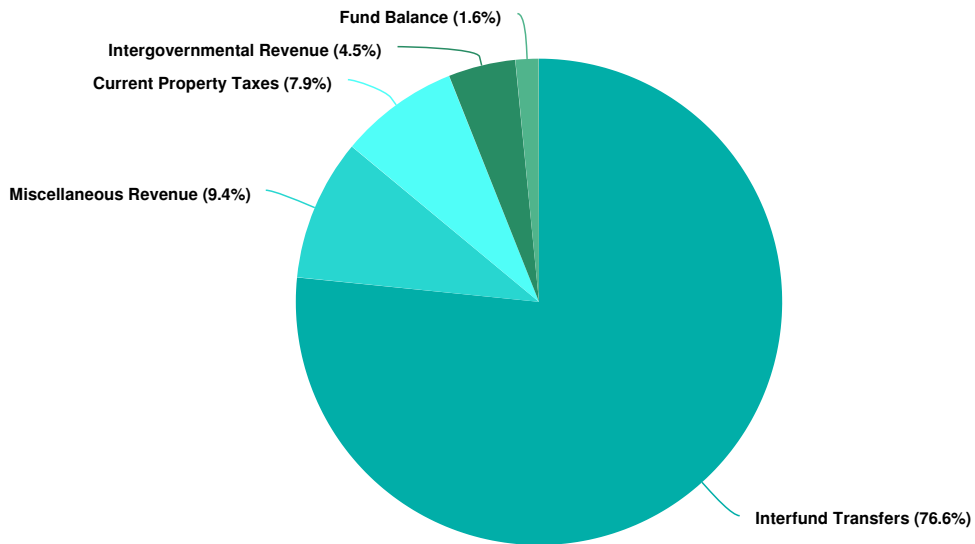
\$89,652,140 **\$2,399,701**
(2.75% vs. prior year)

Debt Service Funds Revenues Proposed and Historical Budget vs. Actual

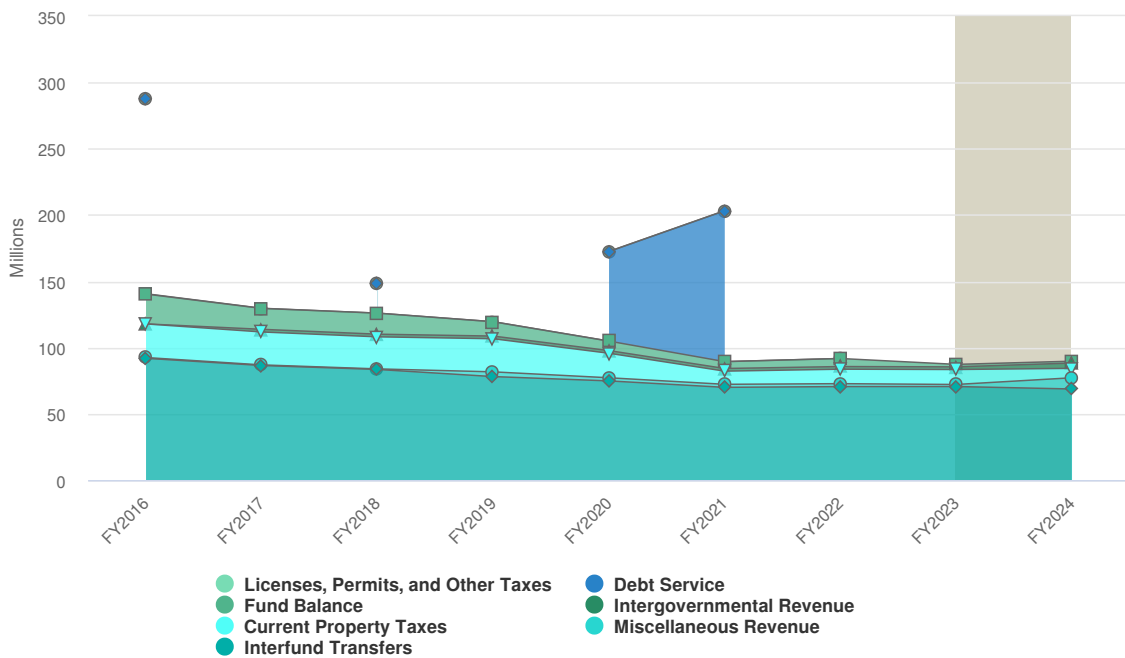


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

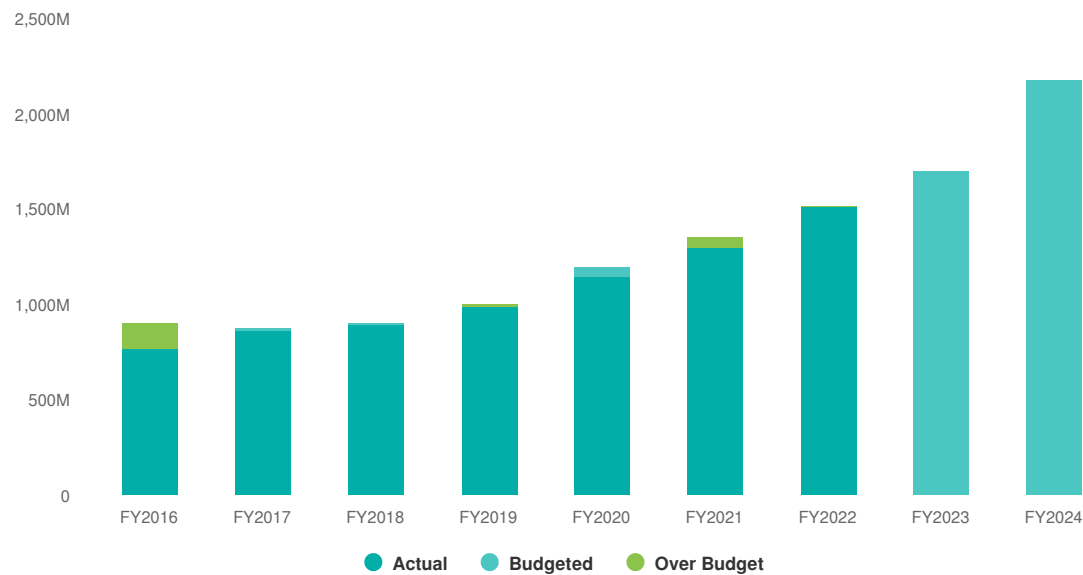
Capital Projects Funds Revenues Summary

\$2,175,165,152

\$480,184,777

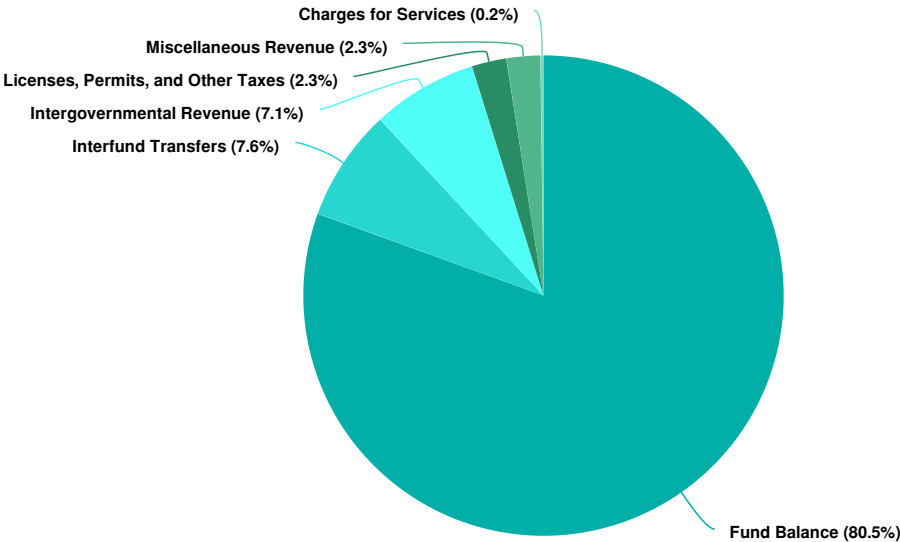
(28.33% vs. prior year)

Capital Projects Funds Revenues Proposed and Historical Budget vs. Actual

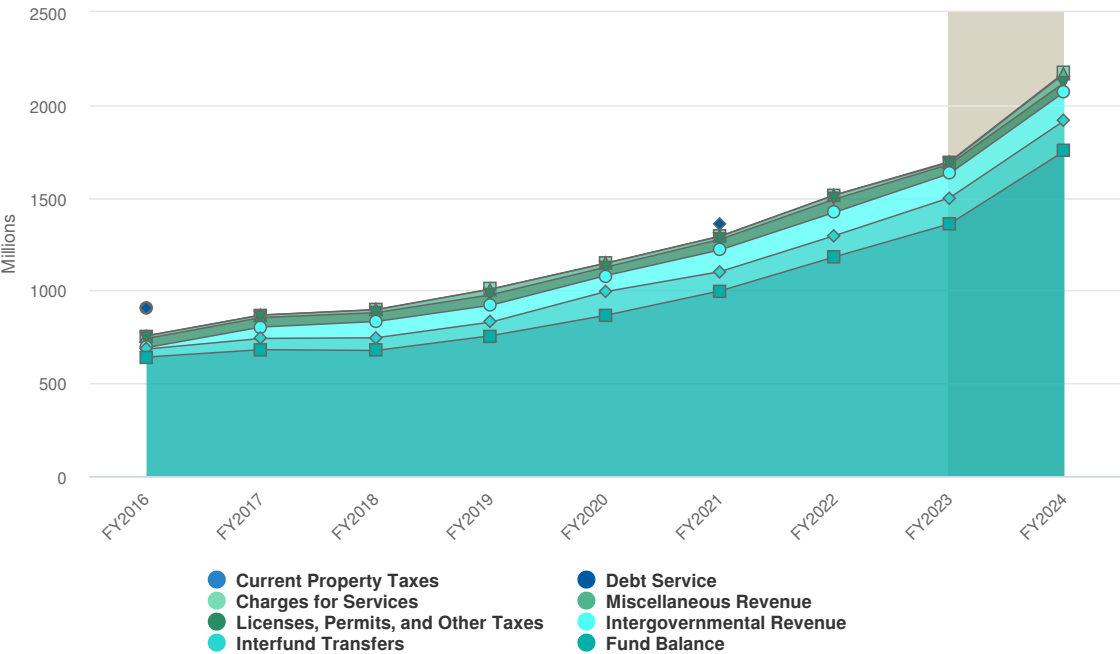


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

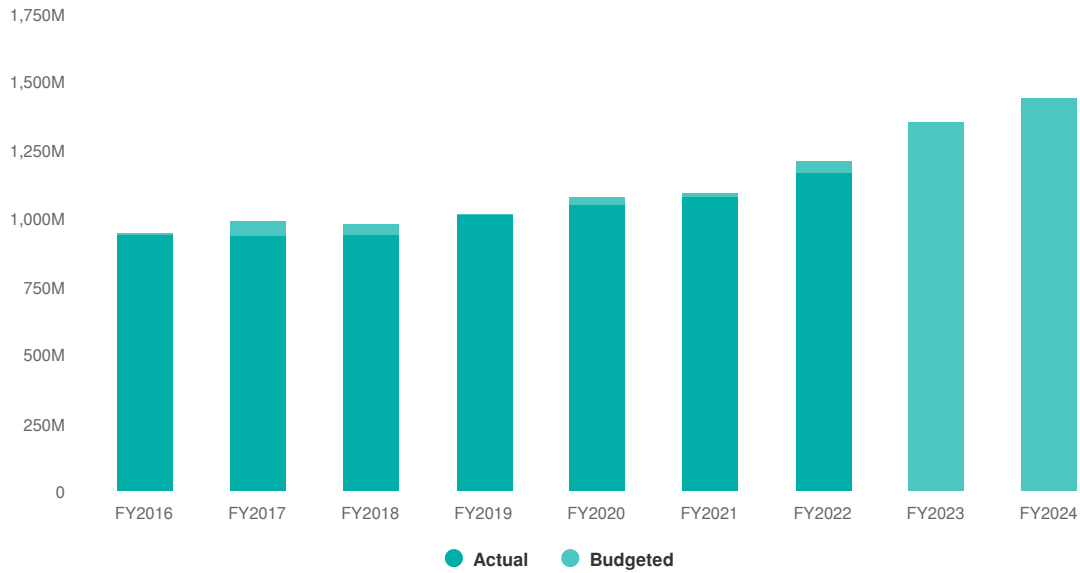


Grey background indicates budgeted figures.

Enterprise Funds Revenues Summary

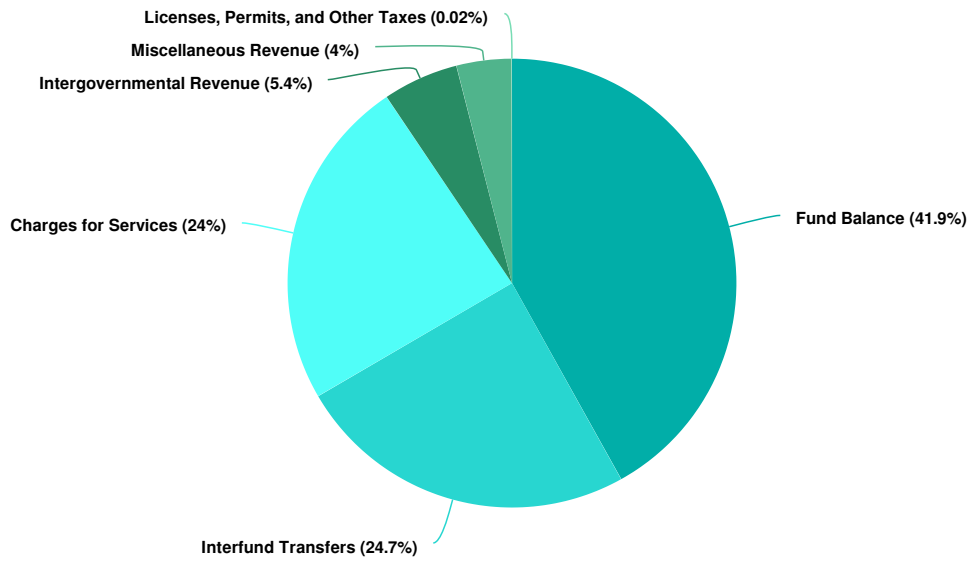
\$1,442,169,623 **\$86,184,785**
(6.36% vs. prior year)

Enterprise Funds Revenues Proposed and Historical Budget vs. Actual

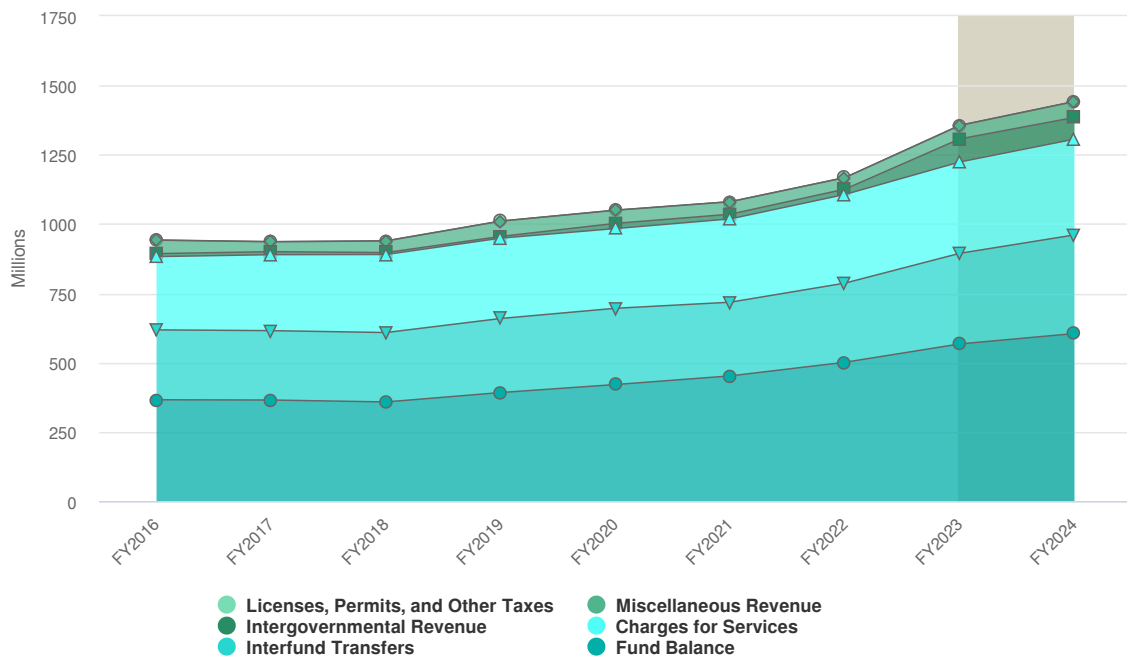


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

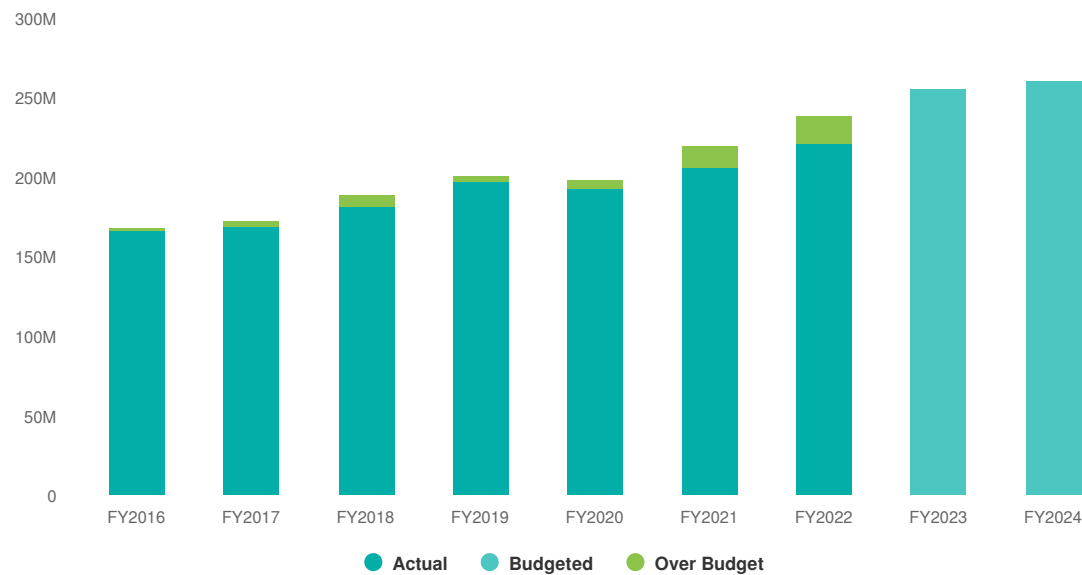
Internal Service Funds Revenues Summary

\$260,678,813

\$5,115,300

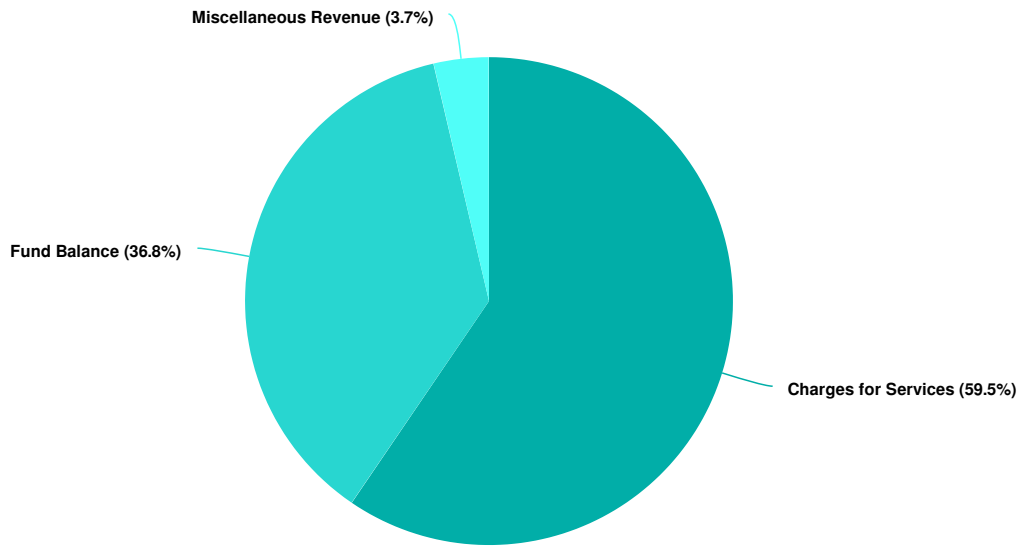
(2.00% vs. prior year)

Internal Service Funds Revenues Proposed and Historical Budget vs. Actual

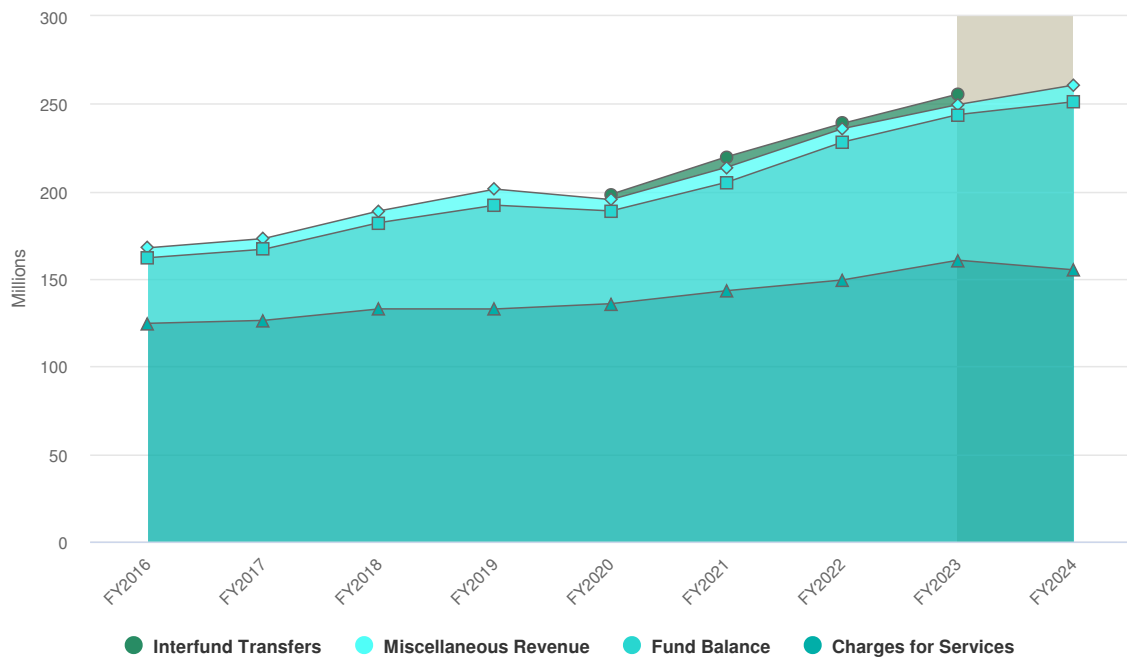


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

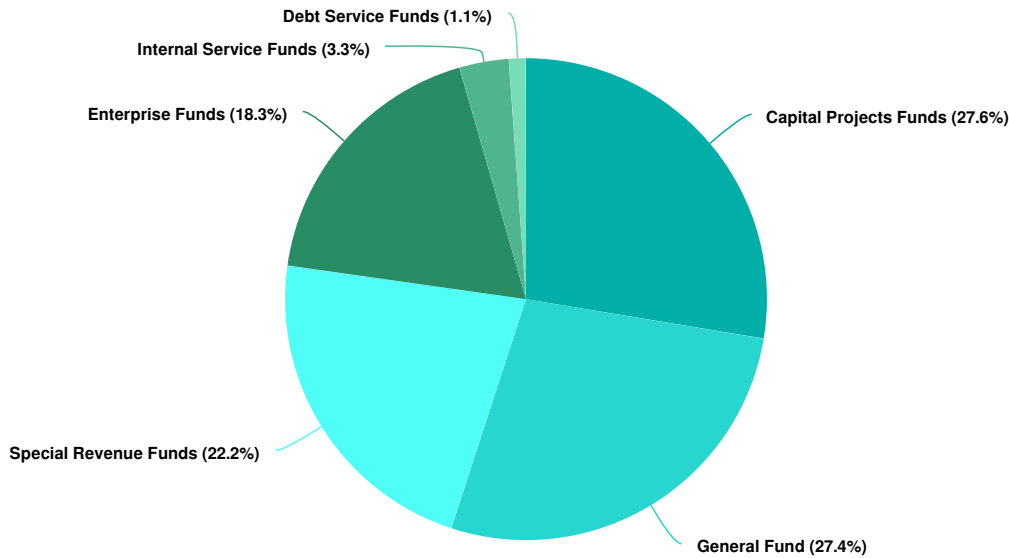
USES OF FUNDS



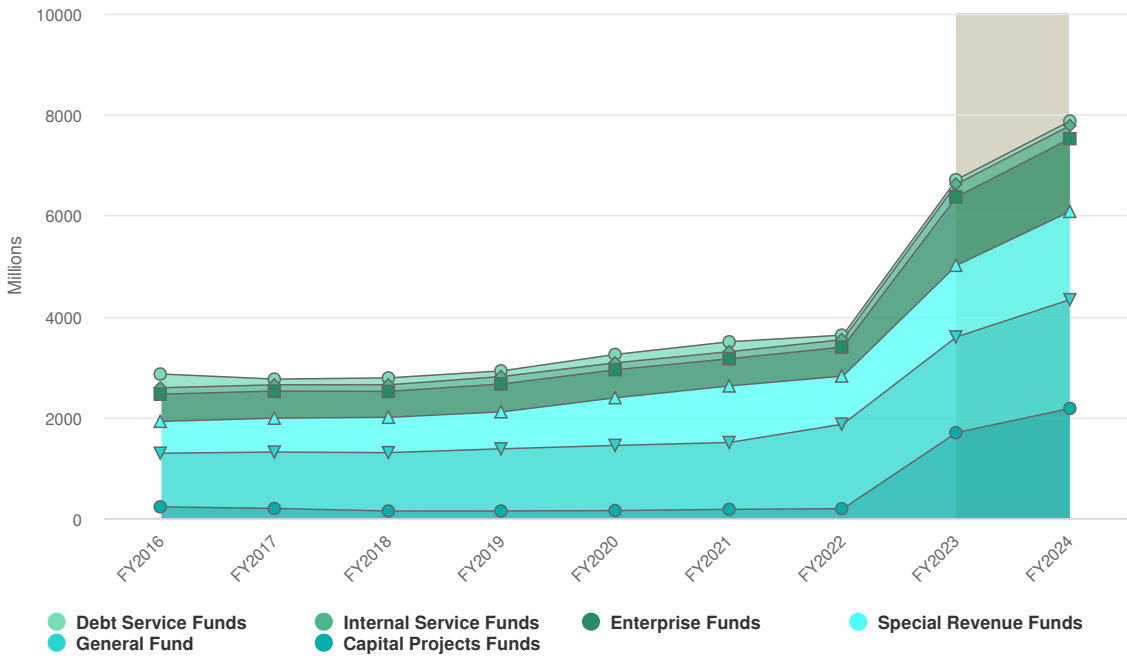


Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



Grey background indicates budgeted figures.

Description of Expenditures by Activity Type

General Government

A major class of services provided by the legislative, judicial, and administrative branches of County government as a whole. This classification encompasses the Board of County Commissioners, Administration (including central service staff departments), Auditing, Property Appraisal, Tax Collection, Finance, Legal, Planning, Judicial, Supervisor of Elections, and various other general government services.

Public Safety

A major service provided by the County for the security of persons and property. This category includes law enforcement, fire control, detention and/or correction, protective inspections, emergency and disaster relief services, ambulance and rescue services, investigative autopsies, consumer affairs, and all other costs primarily related to public safety.

Physical Environment

Consists of the cost of services provided by the County for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment. Services include water and sewage, mosquito and aquatic plant control, sand transfer and beach restoration, soil conservation and agriculture, and all other services related to the physical environment.

Transportation

Includes the costs of services provided by the County for the safe and adequate flow of vehicles, travelers, and pedestrians. This category includes the Engineering County Transportation Trust Fund, Palm Tran, Department of Airports, and various funds associated with the construction and maintenance of roads within the County Road Program.

Economic Environment

Consists of the cost of providing services which develop and improve the economic condition of the community and its citizens. Services included are industry development, veterans services, housing and community development, and all other costs primarily related to the economic environment.

Human Services

Consists of the cost of providing services for the care, treatment, and control of human illness, injury, or handicap, and for the welfare of the community as a whole and its individuals. Expenditures classified under this function include hospital services, health care, animal regulation, mental health, welfare, and other human services.

Culture and Recreation

Includes the cost of providing and maintaining cultural and recreational facilities and activities for the benefit of citizens and visitors. This category includes libraries, parks and related programs, cultural services, special events, and special recreational facilities.

Interfund Transfers

Movement of assets (usually cash) from one fund to another. Also referred to as "Transfers In/Out."

Reserves

Specified amount of funds set aside for the purpose of meeting future expenses. Expenditures may not be charged directly to reserve accounts. A budget transfer establishing a new appropriation must first be approved by the Board of County Commissioners.

Internal Services

Expenses incurred exclusively by internal service funds in providing goods and services to user departments and agencies. This category includes fleet management, employee health insurance, casualty self insurance, and workers' compensation.

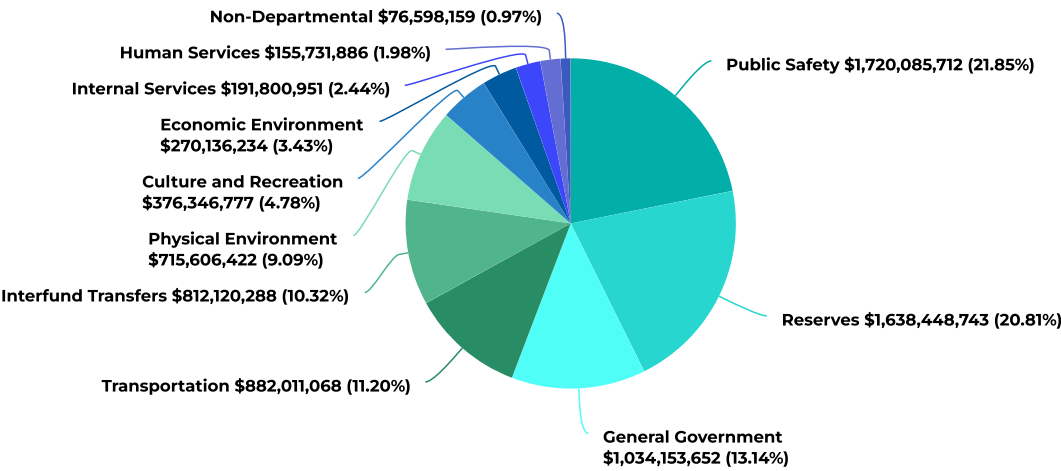
Non-Departmental

Costs of government services which are not directly attributable to a specific County program or operation. Examples of non-departmental expenditures include debt service obligations and contributions to Human Service organizations.



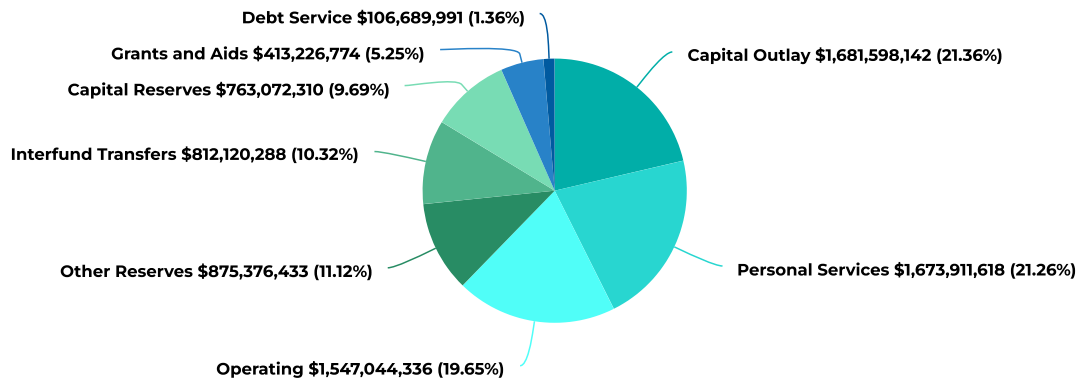
Expenditures by Activity Type

2024 Expenditures by Activity Type



Expenditures by Expense Type

2024 Expenditures by Expense Type



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 Outlay - 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 - Expenditures that include debt for all funds, including principal, interest, and other debt service costs, but do not include reserves for debt (\$3,537,827) which are part of Other Reserves.

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

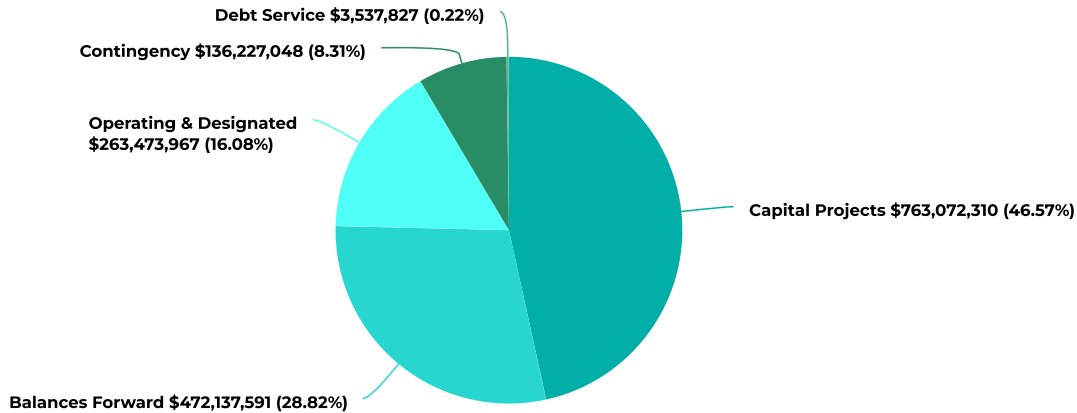
Interfund Transfers - Amounts transferred from one fund to another to assist in financing the services of the recipient fund.

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.

Budgeted Reserves by Type

2024 Reserves By Type



	Contingency	Capital Projects	Debt Service	Operating & Designated	Balances Forward	Total FY 2024
General Fund (0001)	\$ 20,000,000	\$ -	\$ -	\$ -	\$ 356,940,935	\$ 376,940,935
Special Revenue Funds (1000-1999)	27,602,807	-	-	194,609,305	115,196,656	337,408,768
Debt Service Funds (2000-2999)	-	-	31,002	-	-	31,002
Capital Projects Funds (3000-3999)	-	671,261,083	-	-	-	671,261,083
Enterprise Funds (4000-4999)	88,624,241	91,811,227	3,506,825	-	-	183,942,293
Internal Service Funds (5000-5999)	-	-	-	68,864,662	-	68,864,662
Total FY 2024	\$ 136,227,048	\$ 763,072,310	\$ 3,537,827	\$ 263,473,967	\$ 472,137,591	\$ 1,638,448,743

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

Capital Projects represents amounts set aside for capital improvement projects.

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

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

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



OTHER BUDGET SUMMARY INFORMATION



Summary of Revenues and Expenditures

	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget	% Change
REVENUES				
Current Property Taxes	\$ 1,417,059,380	\$ 1,602,346,179	\$ 1,834,037,798	14.5%
Licenses, Permits & Other Taxes				
Franchise Fee	\$ 42,086,225	\$ 46,300,000	\$ 47,300,000	2.2%
Utility Service Tax	48,574,951	53,900,000	54,900,000	1.9%
Local Option Gas Taxes	51,926,373	52,462,000	53,510,000	2.0%
Tourist Development Tax	77,817,161	80,151,675	82,556,225	3.0%
Communication Services Tax	19,737,930	20,500,000	20,500,000	0.0%
Developer Contributions & Impact Fees	93,920,864	49,557,247	58,614,935	18.3%
Building Permits	31,561,308	30,000,000	30,000,000	0.0%
Other Licenses, Permits & Other Taxes	11,922,625	8,431,023	9,038,476	7.2%
Licenses, Permits & Other Taxes	\$ 377,547,436	\$ 341,301,945	\$ 358,419,636	4.4%
Intergovernmental Revenues				
State Shared Revenues	\$ 47,570,349	\$ 48,300,000	\$ 49,300,000	2.1%
State Grants	28,724,118	44,682,978	161,175,943	260.7%
One-Half Cent Sales Tax	121,261,115	127,000,000	129,500,000	2.0%
Other Local Government Revenue	2,119,294	4,009,995	2,339,263	-41.7%
Federal Grants	367,496,854	155,929,872	226,650,218	45.4%
Constitutional Gas Tax	18,507,702	18,986,000	19,366,000	2.0%
Other Intergovernmental Revenues	218,580,235	214,895,548	228,185,036	6.2%
Intergovernmental Revenues	\$ 804,259,669	\$ 613,804,393	\$ 816,516,460	33.0%
Charges for Services				
Water and Wastewater	\$ 232,009,156	\$ 238,741,000	\$ 245,184,000	2.7%
Airport	88,069,988	99,941,156	100,529,980	0.6%
Sheriff	9,158,030	9,432,771	9,819,557	4.1%
Fire Rescue	45,908,611	47,958,432	48,661,729	1.5%
Parks and Recreation	26,188,417	25,312,268	27,017,463	6.7%
Palm Tran	10,493,946	10,955,123	9,273,585	-15.3%
Interdepartmental	173,787,332	181,441,530	180,753,670	-0.4%
Other Charges for Services	28,541,057	24,259,659	31,658,953	30.5%
Charges for Services	\$ 614,196,136	\$ 638,841,939	\$ 652,898,937	2.3%
Interest	\$ 33,331,566	\$ 116,230,842	\$ 95,555,254	-17.8%
Miscellaneous	116,818,098	99,222,797	97,274,719	-2.0%
Interfund Transfers	845,027,732	736,880,479	812,120,288	10.2%
Debt Proceeds	5,825,772	183,569,780	2,477,593	-98.7%
Statutory Reserves	-	-	(143,456,855)	0.0%
Balance Brought Forward	2,443,035,954	2,986,391,845	3,349,196,062	12.1%
Total Revenues	\$ 6,657,062,142	\$ 7,317,790,189	\$ 7,873,039,892	7.6%
EXPENDITURES				
Personal Services	\$ 1,376,816,267	\$ 1,519,930,180	\$ 1,673,911,618	10.1%
Operating Expenses	871,027,795	917,693,281	1,547,044,336	68.6%
Equipment & Capital	222,054,043	249,140,595	1,681,598,142	575.0%
Debt Service	94,506,501	105,606,971	106,689,991	1.0%
Grants and Aids	219,542,882	203,042,094	413,226,774	103.5%
Capital Reserves	-	-	763,072,310	0.0%
Other Reserves	-	-	875,376,433	0.0%
Interfund Transfers	845,027,732	736,880,479	812,120,288	10.2%
Total Expenditures	\$ 3,628,975,220	\$ 3,732,283,600	\$ 7,873,039,892	110.9%



Major Funds

Financial operations of the County are managed through the use of approximately 200 funds. However, only four governmental fund categories and two proprietary funds are considered major funds. Major funds are funds whose revenues, expenditures, assets, or liabilities (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or proprietary funds and at least 5% of the aggregate amount for all governmental and proprietary funds.

Per the September 30, 2022 Annual Comprehensive Financial Report, the following is a description and listing of the County's major funds.

Governmental Funds

General Fund

This is the primary operating fund for the general County government. It is used to account for all financial resources of the general government except for those required to be accounted for in other funds.

0001 General Fund

Fire Rescue Special Revenue Funds

Seven special revenue funds account for Ad Valorem taxes and other revenues designated for the operations of the County Fire Rescue service. Service is provided throughout the unincorporated area and 19 of the County's municipalities through a combination of contracted services and participation in the taxing districts.

1300	Fire Rescue MSTU
1301	Fire Rescue Jupiter MSTU
1303	Aviation Battalion
1304	F/R Long-Term Disability Plan
1305	MSBU-Hydrant Rental Boca Raton
1306	MSBU-Hydrant Rental-Riviera Beach
1307	Fire Rescue CARES Provider Relief Fund

Road Program Capital Projects

The Road Program Capital Project Funds are comprised of 14 capital funds that are used to account for costs related to the design, acquisition of rights-of-way, and construction of improvements to the County's major thoroughfare road system, primarily represented by the County's Five Year Road Program. Included are the Transportation Improvement Fund and five Road Impact Fee Funds. The County is divided into five geographic zones as related to Road Impact Fees. Impact fees are imposed upon all land uses that create an impact on road facilities. Primary funding sources also include gasoline taxes, grants, miscellaneous revenues, and balances forward.

3500	Transportation Improvement Fund
3501	Road Impact Fee Zone 1
3502	Road Impact Fee Zone 2
3503	Road Impact Fee Zone 3
3504	Road Impact Fee Zone 4
3505	Road Impact Fee Zone 5
3516	Abacoa Trust Sub Account
3519	Northlake Blvd. Agr W/NPBCID
3523	Proportionate Share Trust Fund-Briger
3541	Proportionate Share Fund - Zone 1
3542	Proportionate Share Fund - Zone 2
3543	Proportionate Share Fund - Zone 3
3544	Proportionate Share Fund - Zone 4
3545	Proportionate Share Fund - Zone 5



General Government Capital Project Funds

General Government Capital Project Funds are comprised of 24 capital funds that are used to account for costs of capital improvements not included in any other category. Projects include the Convention Center & Convention Center Hotel Site, Impact Fee Assistance Program, and facility and technology improvements. Primary funding sources are bonds, grants, and transfers from the General Fund.

3074	27.8M NAV Tax 13 CP, Convention Center Hotel
3076	68M Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct
3078	65.360M NAV Pub Imp Tax Rev Bond 15C CP, Prof Sports Fac Pr
3079	56.645M NAV Pub Imp Rev Bonds, 15D CP, Prof Sports Fac Proj
3080	51.05M NAV Pub Imp Rev Bonds, 21A, CP, SOE Bldg
3531	Impact Fee Assistance Program - Roads Zone 1
3532	Impact Fee Assistance Program - Roads Zone 2
3533	Impact Fee Assistance Program - Roads Zone 3
3534	Impact Fee Assistance Program - Roads Zone 4
3535	Impact Fee Assistance Program - Roads Zone 5
3621	Impact Fee Assistance Program - Parks Zone 1
3622	Impact Fee Assistance Program - Parks Zone 2
3623	Impact Fee Assistance Program - Parks Zone 3
3800	Pud Civic Site Cash Out
3801	RR&I for 800 Mhz Sys
3804	Public Building Improvement Fund
3805	Public Building Impact Fees
3807	TDC - Building Renewal and Replacement
3815	Impact Fee Assistance Program - Public Building
3900	Capital Outlay
3901	Information Technology Capital Improvements
3904	Building Capital Projects
3905	E911 Carry Forward Capital
3950	Local Government One-Cent Infrastructure Surtax

Proprietary Funds

Airports

These enterprise funds are used to finance the operating activities of the County's airport system which includes four County-owned airports. The primary funding sources for these funds are landing fees, rental fees, concessions, and transfers from the Airport Improvement and Development Fund.

4100	Airport Operations
4110	Airport Capital Projects
4111	Airports Improvement & Development Fund
4112	Airport Passenger Facility Charges
4113	Noise Abatement & Mitigation
4114	Airports Restricted Assets Fund
4115	Airports Facilities, Property Plant & Equipment
4138	Debt Service 16M PBIA Tax Rev Ref 2006B
4139	Debt Service 57M PBIA Rev Ref Bonds 2016



Water Utilities

These enterprise funds are used to finance the operating activities of the County's water and sewer utility operations. The revenues used to fund these activities is collected in the Water Utilities Revenue Fund and transferred into the Operations and Maintenance Fund. Revenue fund receipts are also transferred to other Water Utility funds to finance capital improvements and debt payments.

4000	WUD Revenue
4001	WUD Operation & Maintenance
4010	Renewal & Replacement
4011	Capital Improvements
4012	Connection Charge Account
4013	Special Assessment Program WUD
4015	WUD FPL Reclaimed Water Renewal & Replacement
4034	Debt Service Reserve WUD All
4043	WUD FPL Debt Service Coverage Fund
4044	GUA Debt Service
4047	Debt Service WUD 2013 Ref
4048	WUD 26.9M Water & Sewer Refunding Series 2015
4049	WUD 44.105M Water & Sewer Rev Ref 2019
4050	WUD 59M Water & Sewer Rev Ref 2020

Changes in Fund Balance

Fund Balance represents the excess of assets over liabilities available within a fund. Palm Beach County has adhered to a Fund Balance Policy that establishes an acceptable minimum range (15% - 20%) in which the General Fund's fund balance (including statutory reserve) should fall. The purpose of the Fund Balance Policy is to provide financial stability, by ensuring the County maintains a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unexpected one-time expenditures. The change in fund balance is projected for the fund types: General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Enterprise Funds, and Internal Service Funds.

	General Fund (0000)	Special Revenue Funds (1000-1999)	Debt Service Funds (2000-2999)	Capital Projects Funds (3000-3999)	Enterprise Funds (4000-4999)	Internal Service Funds (5000-5999)
FY 2022 Year End Actual Fund Balance	\$ 400,176,380	\$ 614,723,200	\$ 1,958,197	\$ 1,328,715,571	\$ 547,771,143	\$ 91,288,217
FY 2023 Year End Estimated Fund Balance	\$ 459,568,337	\$ 435,732,408	\$ 1,394,864	\$ 1,751,980,073	\$ 604,503,804	\$ 96,016,576
Plus: FY 2024 Net Budgeted Revenues	\$1,697,679,760	\$1,312,393,659	\$88,257,276	\$ 423,185,079	\$ 837,665,819	\$164,662,237
Less: FY 2024 Net Budgeted Expenditures	\$1,780,307,162	\$1,322,034,396	\$89,621,138	\$1,503,904,069	\$1,258,227,330	\$191,814,151
Net Adjustment to FY 2024 Based on Historical Actuals	\$ 155,149,470	\$ 209,435,667	\$ 2,145,844	\$ 1,278,645,282	\$ 484,020,229	\$ 15,036,899
FY 2024 Year End Estimated Fund Balance	\$ 532,090,405	\$ 635,527,338	\$ 2,176,846	\$1,949,906,365	\$ 667,962,522	\$ 83,901,561
Change in Fund Balance FY 2023 to FY 2024	\$ 72,522,068	\$ 199,794,930	\$ 781,982	\$ 197,926,292	\$ 63,458,718	\$ (12,115,015)
Fund Balance as a % of Net Budgeted Expenditures	29.89%	48.07%	2.43%	129.66%	53.09%	43.74%

The General Fund balance is projected to be higher than the actual FY 2023 ending fund balance. The FY 2023 total projected expenditures have been adjusted due to position vacancies, cost savings, and expected residual dollars left in each department. In addition, the FY 2023 estimated fund balance has been adjusted to reflect variances from original revenue and expenditure projections.

The General Fund fund balance has been steadily increasing for the last several years. As a result, the fund balance in the General Fund reflects an increase from the prior year. At 29.89% of budgeted expenditures, the General Fund's projected FY 2024 ending fund balance falls above the 15% - 20% range, indicating the County's strong financial position and creditworthiness.

Budget Comparison by Fund

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

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

Fund	Fund Name	2023 Adopted				2024 Adopted			
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
0001	General Fund	4.7150	1,203,884,310	694,003,632	1,897,887,942	4.5000	1,306,269,377	850,978,720	2,157,248,097
	Operating Ad Valorem Tax Funds - Countywide	4.7150	1,203,884,310	694,003,632	1,897,887,942	4.5000	1,306,269,377	850,978,720	2,157,248,097
2525	28.7M GO 10 DS, Ref Part 25M Parks GO 03 & 05	0.0149	3,807,462	(127,462)	3,680,000	0.0066	1,917,246	(13,996)	1,903,250
2532	28.0M GO 14 DS, Ref Part 50M Waterfront GO 06	0.0140	3,577,481	(123,081)	3,454,400	0.0122	3,544,001	(95,101)	3,448,900
	Voted Debt Service Ad Valorem Tax - Countywide	0.0289	7,384,943	(250,543)	7,134,400	0.0188	5,461,247	(109,097)	5,352,150
	Total Ad Valorem Tax Funds - Countywide	4.7439	1,211,269,253	693,753,089	1,905,022,342	4.5188	1,311,730,624	850,869,623	2,162,600,247
1001	HUD- Housing and Urban Development		0	231,804	231,804		0	577,586	577,586
1003	Community Action Program		0	1,613,638	1,613,638		0	1,743,165	1,743,165
1004	Farmworker Career Development Program (FCDP)		0	133,985	133,985		0	0	0
1006	DOSS - Administration		0	12,929,264	12,929,264		0	17,093,992	17,093,992
1009	Low Income Home Energy Assistance Program Fund		0	5,082,874	5,082,874		0	5,269,232	5,269,232
1010	Ryan White Care Program		0	13,079,158	13,079,158		0	13,399,017	13,399,017
1100	Affordable Housing Trust Fund (SHIP)		0	19,522,333	19,522,333		0	38,534,171	38,534,171
1101	Housing & Community Developmt		0	9,587,960	9,587,960		0	12,791,704	12,791,704
1103	Home Investmnt Partnership Act		0	13,242,203	13,242,203		0	17,049,110	17,049,110
1109	Neighborhood Stabilization Program		0	8,364,433	8,364,433		0	9,200,668	9,200,668
1112	Neighborhood Stabilization Program 2		0	4,858,566	4,858,566		0	5,862,379	5,862,379
1113	Neighborhood Stabilization Program 3		0	2,083,099	2,083,099		0	2,503,976	2,503,976
1114	Workforce Housing Trust Fund		0	11,586,195	11,586,195		0	11,304,788	11,304,788
1116	Housing Initiative Fund		0	19,290,200	19,290,200		0	36,044,768	36,044,768
1151	Law Enforcement Trust Fund		0	2,654,503	2,654,503		0	3,058,601	3,058,601
1152	Sheriff's Grants		0	10,137,585	10,137,585		0	11,523,997	11,523,997
1153	LETF - Federal Justice		0	1,495,997	1,495,997		0	2,218,963	2,218,963
1154	LETF - Federal Treasury		0	180,478	180,478		0	195,339	195,339
1200	Beautification Maintenance		0	1,930,768	1,930,768		0	1,990,157	1,990,157
1201	County Transport Trust		0	56,133,636	56,133,636		0	61,336,434	61,336,434
1203	Red Light Camera Fund		0	25,815	25,815		0	25,853	25,853
1220	Natural Areas Shvrdshp Endvmnt		0	5,135,897	5,135,897		0	5,392,526	5,392,526
1222	Ag Reserve Land Management		0	2,749,273	2,749,273		0	3,545,768	3,545,768
1223	Environmental Enhance-Freshwtr		0	499,595	499,595		0	555,797	555,797
1224	Environmental Enhance-Saltwtr		0	1,166,904	1,166,904		0	1,226,120	1,226,120
1225	Environmental Enhance-Nonspc		0	4,470,357	4,470,357		0	4,762,698	4,762,698
1226	Natural Areas Fund		0	14,325,549	14,325,549		0	19,206,956	19,206,956
1227	Pollution Recovery Trust Fund		0	794,256	794,256		0	651,876	651,876
1229	FDEP Lake Worth Lagoon Ecosyst		0	923,368	923,368		0	1,353,907	1,353,907
1230	Petroleum Storage Tank Program		0	561,331	561,331		0	805,434	805,434
1231	Petrol Store Tank Compliance		0	660,152	660,152		0	663,337	663,337
1232	Manatee Protection		0	8,016,923	8,016,923		0	10,391,476	10,391,476
1261	Bond Waiver Program R89-1178		0	770,210	770,210		0	803,366	803,366
1263	School Impact Fees Zone 1		0	21,551,592	21,551,592		0	27,089,742	27,089,742
1321	Law Library		0	549,689	549,689		0	616,647	616,647
1323	Criminal Justice Trust Fund		0	786,360	786,360		0	782,755	782,755
1324	Local Requirements & Innovatloons Fund (F.S.29.004& 0082a2)		0	275,000	275,000		0	275,000	275,000
1325	Legal Aid Programs Fund (F.S.29.008)		0	275,000	275,000		0	275,000	275,000
1326	JAC Juvenile Programs Fund		0	275,000	275,000		0	275,000	275,000
1327	Court Information Technology Fund (F.S. 28.2412e1)		0	7,455,641	7,455,641		0	6,721,069	6,721,069
1340	Palm Tran Operations		0	131,359,102	131,359,102		0	139,039,913	139,039,913
1341	Palm Tran Grants		0	55,579,798	55,579,798		0	62,608,017	62,608,017
1343	Palm Tran Vehicle Replacements		0	3,600,000	3,600,000		0	3,600,000	3,600,000
1384	Golf Course Operations		0	16,970,884	16,970,884		0	21,257,558	21,257,558
1401	OCR Special Projects and Initiatives		0	1,654,735	1,654,735		0	1,737,651	1,737,651
1402	Nuisance Abatement		0	6,816,152	6,816,152		0	6,658,395	6,658,395
1420	ACC Mobile Spay/Neuter Prgm		0	887,084	887,084		0	952,422	952,422
1423	Victims Of Crime Emergency Support Fund		0	742,085	742,085		0	718,065	718,065
1425	EMS Award-Grant Program		0	82,641	82,641		0	88,875	88,875
1426	Public Safety Grants		0	2,261,834	2,261,834		0	1,716,213	1,716,213
1427	Emergency Management		0	136,545	136,545		0	146,000	146,000
1428	Em Preparedness & Assistance		0	402,487	402,487		0	407,496	407,496
1429	Regulation Of Towing Business		0	691,743	691,743		0	810,731	810,731
1430	Vehicle For Hire Ordinance		0	743,798	743,798		0	861,572	861,572
1432	Moving Ordinance		0	196,743	196,743		0	199,053	199,053
1434	Emergency Communications Number "E-911" FS365.172		0	16,581,840	16,581,840		0	17,773,813	17,773,813
1435	E-911 Grant Fund		0	72,675	72,675		0	0	0
1436	Justice Service Grant Fund		0	1,617,803	1,617,803		0	1,688,349	1,688,349
1438	Urban Areas Security Initiative Grant		0	176,117	176,117		0	179,652	179,652
1439	Radiological Emergency Preparedness-FPL		0	162,833	162,833		0	152,271	152,271
1440	Highridge Activity Fund		0	47,808	47,808		0	52,119	52,119
1450	TDC-Convention Center Oper		0	9,241,068	9,241,068		0	16,925,865	16,925,865
1451	TDC-Film Commission		0	3,173,063	3,173,063		0	3,811,055	3,811,055
1452	TDC-Special Projects		0	3,488,005	3,488,005		0	5,336,681	5,336,681
1453	TDC-4th Cent Local Option Tax		0	27,910,352	27,910,352		0	33,558,580	33,558,580
1454	TDC-Tourism		0	32,179,328	32,179,328		0	34,968,303	34,968,303
1455	TDC-Cultural Arts		0	14,454,719	14,454,719		0	17,391,221	17,391,221
1456	TDC-Beaches		0	10,938,725	10,938,725		0	11,225,240	11,225,240
1457	TDC-Sports Commission		0	7,529,171	7,529,171		0	8,427,397	8,427,397
1458	TDC-1st Cent Tourist Local Option Tax		0	21,196,764	21,196,764		0	31,268,824	31,268,824
1470	Drug Abuse Trust Fund		0	262,817	262,817		0	262,494	262,494
1480	Driver Ed Trust FS318.121		0	2,410,348	2,410,348		0	2,417,145	2,417,145
1482	Cooperative Extension Rev fund		0	409,310	409,310		0	473,866	473,866
1483	PBC Office of Inspector General (IG)		0	3,693,074	3,693,074		0	3,911,482	3,911,482
1500	Crime Prevention Fund		0	989,172	989,172		0	858,519	858,519



Fund	Fund Name	2023 Adopted				2024 Adopted			
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
1501	Domestic Violence Fund		0	731,931	731,931		0	633,569	633,569
1507	Criminal Justice Grant Fund		0	395,273	395,273		0	448,067	448,067
1513	MacArthur Foundation's Safety and Justice Challenge \$1.4M		0	316,281	316,281		0	0	0
1514	MacArthur Foundation's Safety and Justice Challenge \$875k		0	0	0		0	875,000	875,000
1521	Public Affairs Replacement Frequency		0	44,235	44,235		0	117,617	117,617
1539	Economic Development		0	5,886,916	5,886,916		0	6,071,974	6,071,974
1540	HUD Loan Repayment Account		0	8,372,423	8,372,423		0	7,889,371	7,889,371
1541	Energy Efficiency & Conserv Blk Grnt		0	355,135	355,135		0	414,211	414,211
1543	USDA Intermediary Relending Loan Program		0	791,520	791,520		0	553,104	553,104
1544	USEPA Revolving Loan Fund Program		0	801,673	801,673		0	796,598	796,598
1545	Economic Development Incentives Fund		0	2,653,667	2,653,667		0	2,430,197	2,430,197
2061	11.6M Note Payable 08 DS, ESL Jupiter		0	694,024	694,024		0	734,884	734,884
2072	13.1M NAV 13 DS, Max Planck3		0	1,101,930	1,101,930		0	1,097,150	1,097,150
2074	27.8M NAV Tax 13 DS, Convention Center Hotel		0	683,032	683,032		0	678,469	678,469
2076	68.M NAV 15 DS, Pub Imp Rev Bd, Conv Ctr Gar & Airport Ctr		0	4,397,506	4,397,506		0	4,399,781	4,399,781
2077	18.8M NAV Public Imp Tax Rev Bond 15B DS, MAX Planck		0	2,150,400	2,150,400		0	2,146,346	2,146,346
2078	65.360M NAV Pub Imp Tax Rev Bond 15C DS, Prof Sports Fac Pr		0	6,148,046	6,148,046		0	6,147,380	6,147,380
2080	51.05M NAV Pub Imp Rev Bond, 21A DS, SOE		0	3,790,800	3,790,800		0	3,790,675	3,790,675
2081	34.55M NAV Pub Imp Rev Bond 23A DS, Prof Sports Fac Proj		0	0	0		0	2,150,000	2,150,000
2082	88.145M NAV Tax Pub Imp Rev Bond 23B DS RDJS Pro Fr Fac Proj		0	0	0		0	6,954,385	6,954,385
2083	47.315M NAV Pub Imp Rev Bonds, 23C, DS, Var Fac Proj		0	0	0		0	3,779,104	3,779,104
2523	11.5M NAV Tax 10 DS, Ref 11M Conv Hotel BAN 07		0	1,098,461	1,098,461		0	1,097,020	1,097,020
2528	16.1M NAV 12 DS, Ref 16M 4 Pts BAN 09		0	1,249,454	1,249,454		0	1,235,178	1,235,178
2533	72.4M NAV 14A DS, Ref 14M 06/2M 07A/5M 07B/98M 07C		0	8,941,775	8,941,775		0	8,941,525	8,941,525
2534	63.64M Public Improvement Revenue Refunding Bonds, Srs. 2015		0	6,801,550	6,801,550		0	6,801,550	6,801,550
2535	121.035M NAV 16 DS, Ref 141.45M 08 Jail Expand/Pub Bldg		0	9,714,250	9,714,250		0	9,711,750	9,711,750
2536	22.5M NAV 18 DS, Ref NAV 11 Ocean Ave Bridge & Max Plank2		0	2,113,036	2,113,036		0	2,105,495	2,105,495
2537	41.83M Tax NAV 2019A DS, Red 11 Conv Cntr Project		0	4,956,400	4,956,400		0	4,961,900	4,961,900
2538	25.18M Tax NAV 2019B DS, Ref 13 Tax NAV Conv Cntr Hotel Proj		0	1,095,728	1,095,728		0	1,095,378	1,095,378
2539	44.705M Tax NAV 21B DS, Ref 12 Tax NAV 3 Issues		0	18,898,625	18,898,625		0	12,346,448	12,346,448
2540	69.235M Tax NAV 21C DS, Ref 15D Prof Sports Fac Proj		0	2,517,822	2,517,822		0	2,516,922	2,516,922
3019	25.0M GO 03, Recreational & Cultural Facilities		0	363,204	363,204		0	252,547	252,547
3020	25.0M GO 05, Recreational & Cultural Facilities		0	115,587	115,587		0	103,244	103,244
3038	50.0M GO 06, Waterfront Access		0	932	932		0	2,578,927	2,578,927
3053	176.5M NAV 08 CTF, Jail Expand/Pub Bldg		0	2,110,783	2,110,783		0	2,252,507	2,252,507
3074	27.8M NAV Tax 13 CP, Convention Center Hotel		0	206,602	206,602		0	220,439	220,439
3076	68M Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct		0	1,926,036	1,926,036		0	1,912,643	1,912,643
3078	65.360M NAV Pub Imp Tax Rev Bond 15C CP, Prof Sports Fac Pr		0	914,421	914,421		0	975,515	975,515
3079	56.645M NAV Pub Imp Rev Bonds, 15D CP, Prof Sports Fac Proj		0	664,798	664,798		0	708,687	708,687
3080	51.05M NAV Pub Imp Rev Bonds, 21A, CP, SOE Bldg		0	58,268,460	58,268,460		0	36,325,470	36,325,470
3081	34.55M NAV Pub Imp Rev Bonds, 23A, CP, RDJS Pro Fr Fac Proj		0	0	0		0	40,949,548	40,949,548
3082	88.145M NAV Tax Pub Imp Rev Bond 23B CP RDJS Pro Fr Fac Proj		0	0	0		0	91,158,348	91,158,348
3083	47.315M NAV Pub Imp Rev Bonds, 23C, CP, Var Fac Proj		0	0	0		0	56,674,341	56,674,341
3500	Transportation Improvmt Fund		0	185,195,585	185,195,585		0	191,360,720	191,360,720
3501	Road Impact Fee Zone 1		0	48,874,814	48,874,814		0	53,111,142	53,111,142
3502	Road Impact Fee Zone 2		0	58,100,895	58,100,895		0	64,515,644	64,515,644
3503	Road Impact Fee Zone 3		0	29,457,852	29,457,852		0	28,727,055	28,727,055
3504	Road Impact Fee Zone 4		0	42,301,958	42,301,958		0	45,874,977	45,874,977
3505	Road Impact Fee Zone 5		0	69,805,170	69,805,170		0	69,488,717	69,488,717
3519	Northlake Blvd Agr W/Npboid		0	429,873	429,873		0	463,235	463,235
3523	Proportionate Share Trust Fund-Briger		0	22,875,855	22,875,855		0	23,307,751	23,307,751
3531	Impact Fee Assistance Program - Roads Zone 1		0	1,414,569	1,414,569		0	1,198,668	1,198,668
3532	Impact Fee Assistance Program - Roads Zone 2		0	1,547,428	1,547,428		0	1,798,442	1,798,442
3533	Impact Fee Assistance Program - Roads Zone 3		0	433,339	433,339		0	322,492	322,492
3534	Impact Fee Assistance Program - Roads Zone 4		0	807,756	807,756		0	780,603	780,603
3535	Impact Fee Assistance Program - Roads Zone 5		0	1,152,916	1,152,916		0	888,540	888,540
3541	Proportionate Share Fund - Zone 1		0	1,372,505	1,372,505		0	48,058	48,058
3542	Proportionate Share Fund - Zone 2		0	656,692	656,692		0	700,498	700,498
3543	Proportionate Share Fund - Zone 3		0	43,409,926	43,409,926		0	51,308,200	51,308,200
3544	Proportionate Share Fund - Zone 4		0	2,117,245	2,117,245		0	2,260,791	2,260,791
3545	Proportionate Share Fund - Zone 5		0	12,806,027	12,806,027		0	18,137,085	18,137,085
3600	Park Improvemt Fund		0	18,763,943	18,763,943		0	41,232,441	41,232,441
3601	Park Impact Fees Z-1		0	4,310,946	4,310,946		0	6,080,287	6,080,287
3602	Park Impact Fees Z-2		0	9,424,302	9,424,302		0	11,794,753	11,794,753
3603	Park Impact Fees Z-3		0	11,001,462	11,001,462		0	10,263,027	10,263,027
3604	Florida Boating Improvement Program		0	2,798,234	2,798,234		0	2,885,367	2,885,367
3605	Golf Course Capital		0	0	7,006,727		0	9,246,222	9,246,222
3621	Impact Fee Assistance Program - Parks Zone 1		0	113,109	113,109		0	89,445	89,445
3622	Impact Fee Assistance Program - Parks Zone 2		0	167,334	167,334		0	208,577	208,577
3623	Impact Fee Assistance Program - Parks Zone 3		0	151,096	151,096		0	125,132	125,132
3650	Unit 11 Acquisition/Enhancemnt		0	835,013	835,013		0	897,843	897,843
3651	South Lox Sl Wetland Restoratn		0	319,568	319,568		0	341,882	341,882
3652	Beach Improvement		0	50,485,743	50,485,743		0	65,678,109	65,678,109
3653	South Lake Worth Inlet		0	378,789	378,789		0	300,047	300,047
3654	Environmental Resources Capital Projects		0	2,397,936	2,397,936		0	3,700,703	3,700,703
3800	Pud Civic Site Cash Out		0	3,213,733	3,213,733		0	3,987,140	3,987,140
3801	RR&I for 800 Mhz Sys		0	32,261,747	32,261,747		0	34,769,828	34,769,828
3803	Law Enfc/Impact Fees Z2 Rd Patti		0	5,071,175	5,071,175		0	5,814,102	5,814,102
3804	Public Building Impr Fund		0	114,194,801	114,194,801		0	139,798,184	139,798,184
3805	Public Building Impact Fees		0	12,067,795	12,067,795		0	14,357,151	14,357,151
3807	IDC- Bldg Renewal & Replacement		0	30,194,264	30,194,264		0	28,741,257	28,741,257
3815	Impact Fee Assistance Program - Public Building		0	286,188	286,188		0	256,664	256,664
3900	Capital Outlay		0	39,999,648	39,999,648		0	46,492,378	46,492,378
3901	Information Technology Capital Improvements		0	24,365,834	24,365,834		0	34,815,858	34,815,858
3905	E911 Carry Forward Capital		0	6,290,343	6,290,343		0	6,715,965	6,715,965
3950	Local Government One-Cent Infrastructure Surtax		0	446,637,116	446,637,116		0	570,496,546	570,496,546
4000	Wud Revenue		0	250,419,000	250,419,000		0	262,943,000	262,943,000
4001	WUD Operation & Maintenance		0	221,613,000	221,613,000		0	231,424,631	231,424,631
4010	Renewal & Replacement		0	1,000,000	1,000,000		0	1,000,000	1,000,000
4011	Capital Improvements		0	408,280,147	408,280,147		0	407,092,712	407,092,712
4012	Connection Charge Account		0	11,603,000	11,603,000		0	12,398,000	12,398,000



Fund	Fund Name	2023 Adopted				2024 Adopted			
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
4013	Special Assessment Prgrm Wud		0	1,236,000	1,236,000		0	1,136,000	1,136,000
4015	WUD FPL Reclaimed Water Renewal & Replacement		0	6,166,453	6,166,453		0	6,688,562	6,688,562
4034	Debt Service Reserve Wud All		0	3,506,825	3,506,825		0	3,506,825	3,506,825
4043	WUD FPL Debt Service Coverage Fund		0	1,407,506	1,407,506		0	1,741,135	1,741,135
4044	GUA Debt Service		0	725,000	725,000		0	729,000	729,000
4047	Debt Service WUD 2013 Ref		0	3,923,000	3,923,000		0	0	0
4048	WUD 26.9M Water & Sewer Refunding Series 2015		0	916,000	916,000		0	916,000	916,000
4049	WUD 44.105M Water & Sewer Rev Ref 2019 (FPL Reclaim Water)		0	2,676,000	2,676,000		0	2,707,000	2,707,000
4050	WUD 59M Water & Sewer Rev Ref 2020		0	2,584,000	2,584,000		0	6,538,000	6,538,000
4100	Airport Operations		0	177,461,724	177,461,724		0	195,688,596	195,688,596
4110	Airport Capital Projects		0	7,996,683	7,996,683		0	11,886,019	11,886,019
4111	Airports Imp & Dev Fund		0	187,285,160	187,285,160		0	217,226,377	217,226,377
4112	Airprt Passenger Facility Chgs		0	59,861,451	59,861,451		0	71,025,226	71,025,226
4113	Noise Abatement & Mitigation		0	854,856	854,856		0	1,004,109	1,004,109
4114	Airports Restricted Assets Fd		0	1,230,533	1,230,533		0	1,280,056	1,280,056
4139	Debt Serv 57M PBIA Rev Ref Bonds 2016		0	5,238,500	5,238,500		0	5,238,375	5,238,375
5000	Fleet Management		0	95,388,532	95,388,532		0	92,724,326	92,724,326
5010	Property & Casualty Insurance		0	28,470,818	28,470,818		0	34,524,083	34,524,083
5011	Risk Management Fund		0	25,860,876	25,860,876		0	35,504,434	35,504,434
5012	Employee Health Ins		0	105,843,287	105,843,287		0	97,925,970	97,925,970
Gross-Total Countywide Funds		4.7439	1,211,269,253	4,449,131,894	5,667,407,874	4.5188	1,311,730,624	5,365,736,060	6,677,466,684
Less: Interfund Transfers			0	(664,501,648)	(664,501,648)		0	(724,528,005)	(724,528,005)
Less: Interdepartmental Charges			0	(16,946,341)	(16,946,341)		0	(17,066,083)	(17,066,083)
Less: Internal Service Charges			0	(160,663,629)	(160,663,629)		0	(155,141,373)	(155,141,373)
Net-Total Countywide Funds		4.7439	1,211,269,253	3,607,020,276	4,825,296,256	4.5188	1,311,730,624	4,469,000,599	5,780,731,223
1180	County Library	0.5491	73,805,405	12,986,121	86,791,526	0.5491	84,191,978	16,293,732	100,485,710
1300	Fire/Rescue MSTU	3.4581	357,798,230	208,576,451	566,374,681	3.4581	408,080,983	227,219,949	635,300,932
1301	Fire/Rescue Jupiter MSTU	1.8713	26,418,473	(227,396)	26,191,077	1.7879	28,378,279	(1,105,358)	27,272,921
1303	Aviation Battalion		0	8,225,911	8,225,911		0	8,560,098	8,560,098
1304	F/R Long-Term Disability Plan		0	8,234,469	8,234,469		0	7,842,473	7,842,473
1305	MSBU-Hydrant Rental Boca Raton		0	358,046	358,046		0	342,190	342,190
1306	MSBU-Hydrant Rental Riviera Bch		0	54,640	54,640		0	63,486	63,486
1400	MSTD - Building		0	58,039,806	58,039,806		0	66,425,338	66,425,338
2524	19.5M GO 10 DS, Ref Part 30M Library GO 03	0.0166	2,231,232	(76,932)	2,154,300		0	0	0
2531	11.8M GO 14 DS, Ref Part 22M Library GO 06	0.0124	1,666,704	(55,804)	1,610,900	0.0108	1,655,934	(47,284)	1,608,650
3511	Unicorp Impr Fund		0	14,283,678	14,283,678		0	15,588,277	15,588,277
3700	Fire Rescue Improvement		0	107,978,534	107,978,534		0	148,305,732	148,305,732
3704	Fire Rescue Impact Fees		0	7,329,258	7,329,258		0	9,330,924	9,330,924
3750	Library Improvement Fund		0	15,792,797	15,792,797		0	19,521,638	19,521,638
3751	Library Expansion Prgrm		0	56,626,748	56,626,748		0	69,186,431	69,186,431
3752	Library Impact Fees		0	6,914,422	6,914,422		0	7,025,324	7,025,324
3904	Building Capital Projects		0	75,986,864	75,986,864		0	78,713,084	78,713,084
Gross-Total Dependent Districts			461,920,044	581,027,613	1,042,947,657		522,307,174	673,266,034	1,195,573,208
Less: Interfund Transfers				(85,693,760)	(85,693,760)			(87,592,283)	(87,592,283)
Less: Interdepartmental Charges				(8,287,589)	(8,287,589)			(8,546,214)	(8,546,214)
Net-Total Dependent Districts			461,920,044	487,046,264	948,966,308		522,307,174	577,127,537	1,099,434,711
Net-Total Countywide Funds & Dependent Districts			1,673,189,297	4,094,066,540	5,774,262,564		1,834,037,798	5,046,128,136	6,880,165,934
Gross-Total All Funds			1,673,189,297	5,030,159,507	6,710,355,531		1,834,037,798	6,039,002,094	7,873,039,892



Position Summary by Department

Department	Final	Adopted	FY 2023 Mid Year Adj			Final	Proposed FY 2024			Adopted
	FY 2022	FY 2023	Additions	Deletions	Transfers	FY 2023	Additions	Deletions	Transfers	FY 2024
<u>Board of County Commissioners</u>										
Community Services	213	213	0	(4)	0	209	0	0	0	209
County Administration	12	12	0	0	0	12	0	0	0	12
County Attorney	46	46	0	0	0	46	0	0	0	46
County Commission	28	28	0	0	0	28	0	0	0	28
County Cooperative Extension Service	31	31	0	0	0	31	0	0	0	31
Criminal Justice Commission	11	11	0	0	0	11	0	0	0	11
Engineering & Public Works	469	469	0	0	0	469	6	0	0	475
Environmental Resources Management	127	128	0	0	0	128	0	0	0	128
Facilities Development & Operations	330	333	4	0	0	337	3	0	0	340
Housing & Economic Development	59	59	0	0	0	59	0	0	0	59
Human Resources	35	35	0	0	0	35	0	0	0	35
Information Systems Services	213	213	0	0	0	213	0	0	0	213
Internal Auditor	9	9	0	0	0	9	0	0	0	9
Legislative Affairs	4	4	0	0	0	4	0	0	0	4
Medical Examiner	30	30	0	0	0	30	0	0	0	30
Office of Community Revitalization	7	7	0	0	0	7	0	0	0	7
Office of Diversity, Equity, & Inclusion	3	3	0	0	0	3	0	0	0	3
Office of Equal Business Opportunity	12	12	0	0	0	12	0	0	0	12
Office of Equal Opportunity	12	12	0	0	0	12	0	0	0	12
Office of Financial Mgmt & Budget	34	35	0	0	0	35	0	0	0	35
Office of Resilience	3	3	0	0	0	3	1	0	0	4
Palm Tran	648	648	0	0	0	648	4	0	0	652
Parks & Recreation	600	606	0	0	0	606	1	0	0	607
Public Affairs	47	48	0	0	0	48	0	0	0	48
Public Safety	267	267	1	0	0	268	5	0	0	273
Purchasing	46	47	0	0	0	47	1	0	0	48
PZ&B - Planning & Zoning	157	157	0	0	0	157	1	0	0	158
Risk Management	30	30	0	0	0	30	0	0	0	30
Youth Services	89	91	0	0	0	91	0	0	0	91
Total BCC General Ad Valorem Funded	3,572	3,587	5	(4)	0	3,588	22	0	0	3,610
<u>Other Departments and Agencies</u>										
Airports	165	168	0	0	0	168	6	0	0	174
PZ&B - Building Division	222	229	0	0	0	229	0	0	0	229
County Library	456	464	0	0	0	464	4	0	0	468
Fire-Rescue	1,731	1,783	18	0	0	1,801	27	0	0	1,828
Fleet Management	59	59	0	0	0	59	3	0	0	62
Tourist Development	5	5	0	0	0	5	0	0	0	5
Water Utilities	622	632	0	0	0	632	4	0	0	636
Commission on Ethics	5	6	0	0	0	6	0	0	0	6
Office of Inspector General	27	27	0	0	0	27	0	0	0	27
Total Other Departments and Agencies	3,292	3,373	18	0	0	3,391	44	0	0	3,435
Total BCC	6,864	6,960	23	(4)	0	6,979	66	0	0	7,045
<u>Constitutional Officers</u>										
Clerk & Comptroller	151	150	0	0	0	150	0	0	0	150
15th Judicial Circuit	41	41	0	0	0	41	1	0	0	42
Property Appraiser	238	235	0	0	0	235	0	(2)	0	233
Sheriff	4,398	4,414	24	0	0	4,438	26	0	0	4,464
Supervisor of Elections	66	73	0	0	0	73	10	0	0	83
Tax Collector	349	350	0	0	0	350	0	0	0	350
Total Constitutional Officers	5,243	5,263	24	0	0	5,287	37	(2)	0	5,322
Grand Total	12,107	12,223	47	(4)	0	12,266	103	(2)	0	12,367



Forecast of Revenues and Expenditures

	Adopted FY 2024	FY 2025	Forecast		
			FY 2026	FY 2027	FY 2028
REVENUES					
Current Property Taxes	\$ 1,834,037,798	\$ 1,925,739,688	\$ 2,022,026,672	\$ 2,123,128,006	\$ 2,229,284,406
Licenses, Permits & Other Taxes					
Franchise Fee	\$ 47,300,000	\$ 48,246,000	\$ 49,210,920	\$ 50,195,138	\$ 51,199,041
Utility Service Tax	54,900,000	55,998,000	57,117,960	58,260,319	59,425,526
Local Option Gas Taxes	53,510,000	54,580,200	55,671,804	56,785,240	57,920,945
Tourist Development Tax	82,556,225	84,207,350	85,891,496	87,609,326	89,361,513
Communication Services Tax	20,500,000	20,500,000	20,500,000	20,500,000	20,500,000
Developer Contributions & Impact Fees	58,614,935	59,787,234	60,982,978	62,202,638	63,446,691
Building Permits	30,000,000	30,600,000	31,212,000	31,836,240	32,472,965
Other Licenses, Permits & Other Taxes	9,038,476	9,219,246	9,403,630	9,591,703	9,783,537
Licenses, Permits & Other Taxes	\$ 386,419,636	\$ 383,138,629	\$ 389,999,789	\$ 376,980,695	\$ 384,110,217
Intergovernmental Revenues					
State Shared Revenues	\$ 49,300,000	\$ 50,286,000	\$ 51,291,720	\$ 52,317,554	\$ 53,363,905
State Grants	161,175,943	164,399,462	167,687,451	171,041,200	174,462,024
One-Half Cent Sales Tax	129,500,000	132,090,000	134,731,800	137,426,436	140,174,965
Other Local Government Revenue	2,339,263	2,386,048	2,433,769	2,482,445	2,532,094
Federal Grants	226,650,218	231,183,222	235,806,887	240,523,025	245,333,485
Constitutional Gas Tax	19,366,000	19,559,000	19,814,000	20,012,000	20,212,000
Other Intergovernmental Revenues	228,185,036	232,748,737	237,403,711	242,151,786	246,994,821
Intergovernmental Revenues	\$ 816,816,460	\$ 832,852,469	\$ 849,169,339	\$ 865,954,445	\$ 883,073,294
Charges for Services					
Water and Wastewater	\$ 245,184,000	\$ 253,765,440	\$ 262,647,230	\$ 271,839,883	\$ 281,354,279
Airport	100,529,980	105,556,479	110,834,303	116,376,018	122,194,819
Sheriff	9,819,557	10,114,144	10,417,568	10,730,095	11,051,998
Fire Rescue	48,661,729	50,121,581	51,625,228	53,173,985	54,769,205
Parks and Recreation	27,017,463	27,557,812	28,108,969	28,671,148	29,244,571
Palm Tran	9,273,585	9,459,057	9,648,238	9,841,203	10,038,027
Interdepartmental	180,753,670	182,561,207	184,386,819	186,230,687	188,092,994
Other Charges for Services	31,658,953	31,975,543	32,295,298	32,618,251	32,944,433
Charges for Services	\$ 652,898,937	\$ 671,111,262	\$ 689,963,653	\$ 709,481,270	\$ 729,690,328
Interest	\$ 95,555,254	\$ 97,466,359	\$ 99,415,686	\$ 101,404,000	\$ 103,432,080
Miscellaneous	97,274,719	99,220,213	101,204,618	103,228,710	105,293,284
Interfund Transfers	812,120,288	828,362,694	844,929,948	861,828,547	879,065,118
Debt Proceeds	2,477,593	2,502,369	2,527,393	2,552,667	2,578,193
Statutory Reserves	(143,456,855)	(147,760,561)	(152,193,377)	(156,759,179)	(161,461,954)
Balance Brought Forward	3,349,196,062	3,483,163,904	3,622,490,461	3,767,390,079	3,918,085,682
Total Revenues	\$ 7,873,039,892	\$ 8,155,596,427	\$ 8,448,525,180	\$ 8,755,189,159	\$ 9,073,150,849
EXPENDITURES					
Personal Services	\$ 1,673,911,618	\$ 1,774,346,315	\$ 1,880,807,094	\$ 1,993,655,520	\$ 2,113,274,851
Operating Expenses	1,547,044,336	1,624,396,553	1,705,616,380	1,790,897,199	1,880,442,059
Equipment & Capital	1,681,598,142	1,765,678,049	1,853,961,952	1,946,660,049	2,043,993,052
Debt Service	106,689,991	107,579,438	90,546,247	85,199,919	82,735,342
Grants and Aids	413,226,774	433,888,113	455,582,518	478,361,644	502,279,726
Capital Reserves	763,072,310	801,225,926	841,287,222	883,351,583	927,519,162
Other Reserves	875,376,433	901,637,726	928,686,858	956,547,464	985,243,887
Interfund Transfers	812,120,288	828,362,694	844,929,948	861,828,547	879,065,118
Total Expenditures	\$ 7,873,039,892	\$ 8,237,114,813	\$ 8,601,418,218	\$ 8,996,501,934	\$ 9,414,553,197



DEPARTMENTS



County Commission

Gregg K. Weiss

Mayor

Mission Statement

To represent the citizens of Palm Beach County, promote effective government, and provide policy direction to meet community needs.

Department Overview

The Board consists of seven commissioners, each representing a single-member district. Commissioners are elected to a maximum of two four-year terms by voters in the district in which they reside. Commissioners annually elect a Mayor to preside over meetings and serve as ceremonial head of the County. A Vice Mayor is also selected to assume these duties in the absence of the Mayor. Prior to FY 2009, this was done bi-annually. The County Commission considers major problems facing County government and guides the planned growth and development of the County consistent with the public interest. Major areas of public interest under the control of the Board include smart growth, provision of fire rescue, and disaster relief; construction and maintenance of County buildings, roads, and bridges; provision of programs of housing, community development, economic development, conservation, flood, beach erosion control, and air pollution control; adoption and enforcement of building and housing codes and regulations; preservation of natural resources; and provision of cultural and recreational facilities and programs.

The current County Commissioners are as follows: Maria G. Marino, District 1; Gregg K. Weiss, District 2 - Mayor; Michael A. Barnett, District 3; Marci Woodward, District 4; Maria Sachs, District 5 - Vice Mayor; Sara Baxter, District 6; and Mack Bernard, District 7.

Learn more by visiting: [County Commissioners](#) 

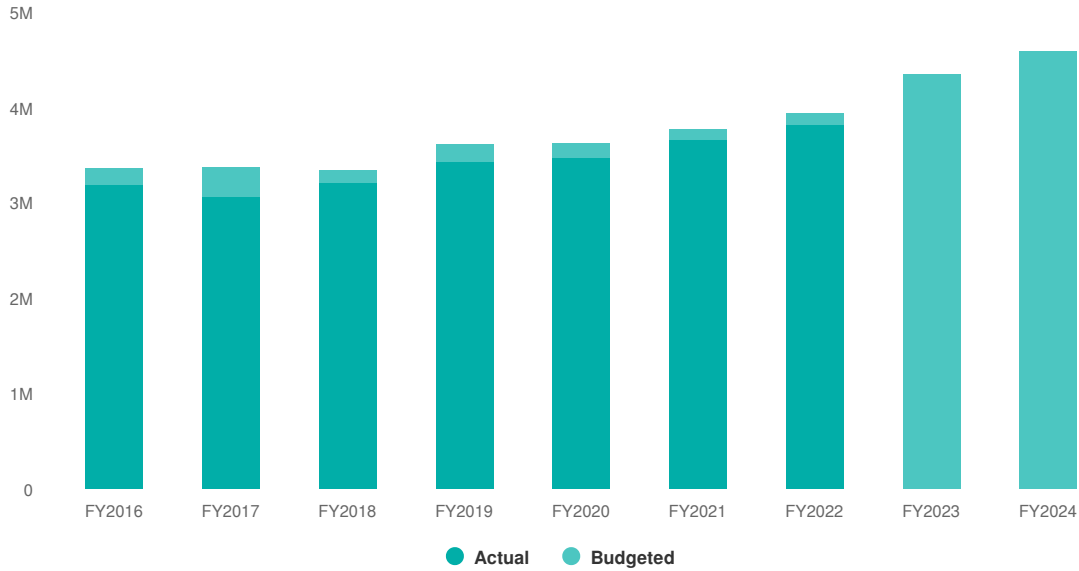
FY 2024 Strategic Priorities

- Promote economic revitalization, business development, and retention by driving the creation of employment opportunities while reducing disparities and improving the quality of life for everyone.
- Promote quality of life through targeted programs that address the housing and homelessness needs of the residents of Palm Beach County.
- Promote programs and activities that protect, preserve, and enhance natural resources while providing sustainable living and developing a climate of resilience.
- Provide and maintain the needed structures, systems, and transportation services that establish the foundation required to enhance the quality of life of every resident.
- Ensure a safe, secure, and peaceful community.
- Address the substance use crisis and behavioral disorder issues by providing evidence-based prevention, medication assisted treatment, and recovery support services.

Expenditures Summary

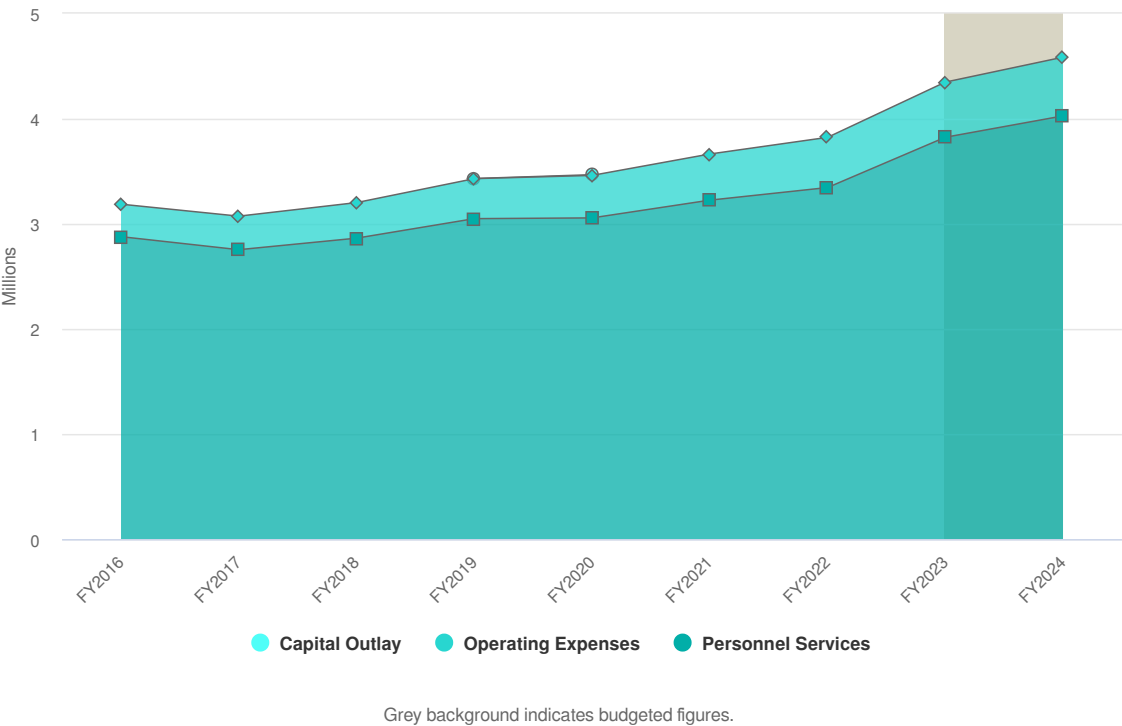
\$4,585,701 **\$237,339**
(5.46% vs. prior year)

County Commission Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

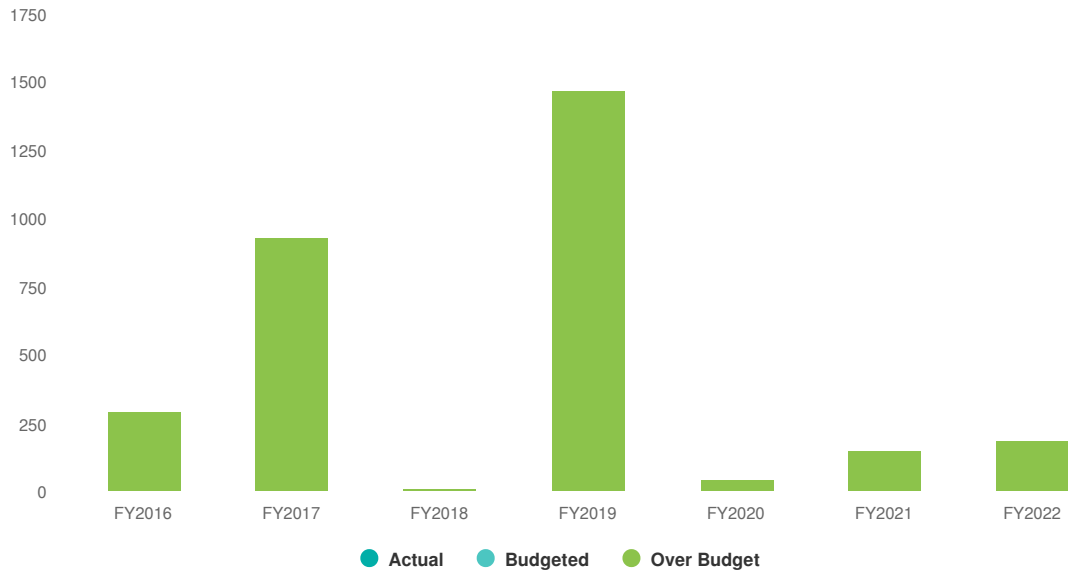
Budgeted and Historical Expenditures by Expense Type



Revenues Summary

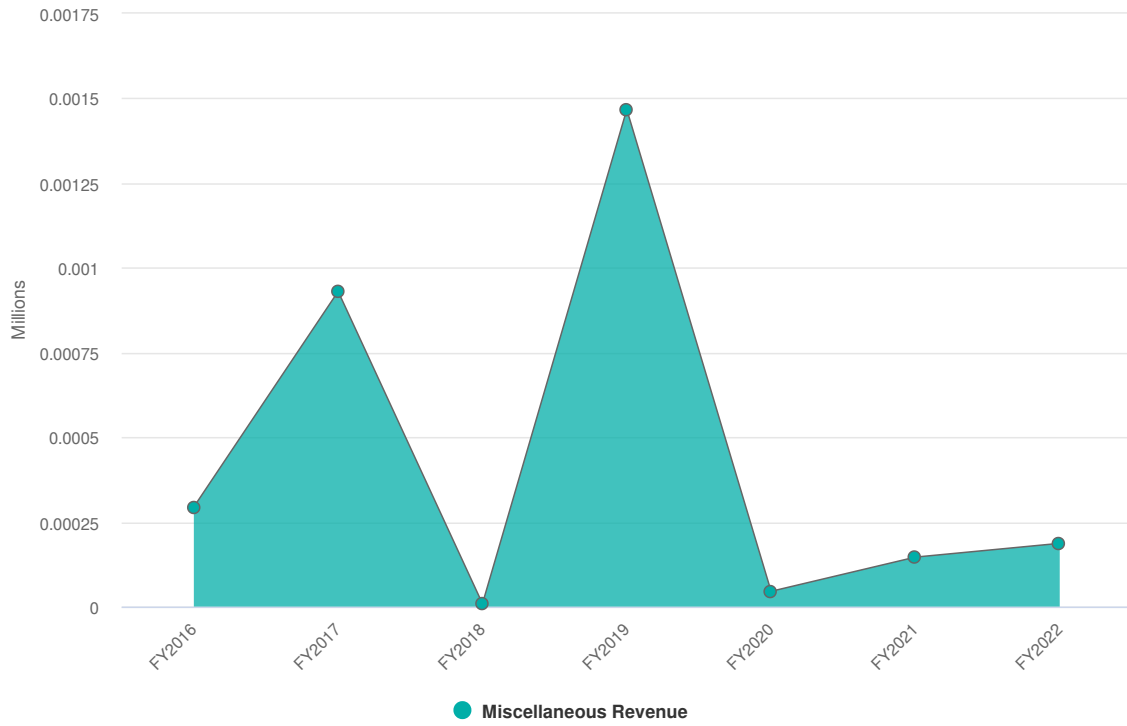
\$0 **\$0**
(% vs. prior year)

County Commission Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



County Attorney

Denise Coffman
County Attorney

Mission Statement

To provide quality legal advice and representation to the Board of County Commissioners, County Administration, and County Departments in a timely, cost-effective, and efficient manner.

Department Overview

The County Attorney's Office was established under Section 4.3 of the Charter of Palm Beach County as an independent office. The County Attorney is appointed by the Board of County Commissioners (BCC), serves at the pleasure of the BCC, and is responsible directly to the BCC. The Office represents and provides legal advice to the BCC, County Administration, County Departments, and the Solid Waste Authority. Primary services include:

1. Providing legal advice and counsel on the interpretation and enforcement of federal, state, and local laws and rules affecting county government;
2. Drafting and/or reviewing all legally binding documents (e.g. ordinances, leases, contracts, etc.);
3. Providing legal advice and representation on matters overseen by the various Boards and Commissions falling under the County's purview;
4. Handling administrative actions and hearings (e.g. personnel appeals, code enforcement, etc.);
5. Defending Palm Beach County in all litigation; and
6. Filing actions on behalf of Palm Beach County.

Learn more by visiting: [County Attorney](#) 

FY 2023 Highlights & Accomplishments

- Assisted Engineering and Public Works in procuring, overseeing, and closing out 250 active Roadway Production projects.
- Worked with outside counsel for Department of Airports to draft a corrective action plan regarding the jet ban at the Lantana Airport.
- Obtained Judgment in favor of the County in numerous cases including A.J. O'Laughlin v Palm Beach County, Federal Court Jury Verdict Fire Rescue (1st Amendment Constitutional Challenge), and Amy Kimberly v Palm Beach County (Fire Rescue Discrimination) Summary Judgment.

FY 2024 Emerging Issues

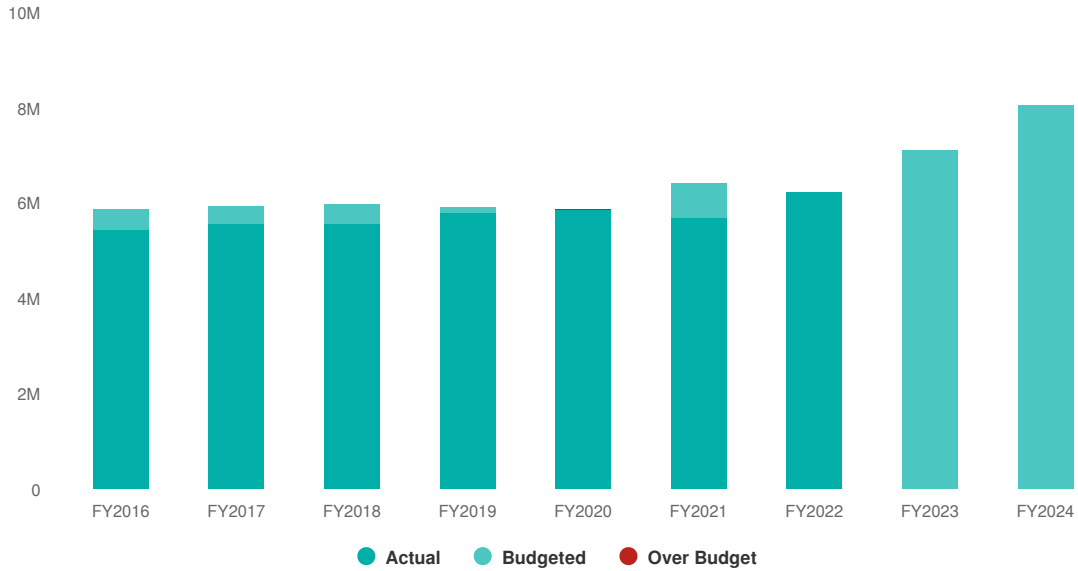
- Ongoing litigation with Florida Pace Financing Authority regarding a local government's home rule authority to regulate PACE entities operating in their jurisdiction under F.S. 163.08.
- Provide advice to Facilities Development & Operations regarding the redevelopment of the South County Administrative Complex.
- Ongoing litigation on mobility versus impact fees.



Expenditures Summary

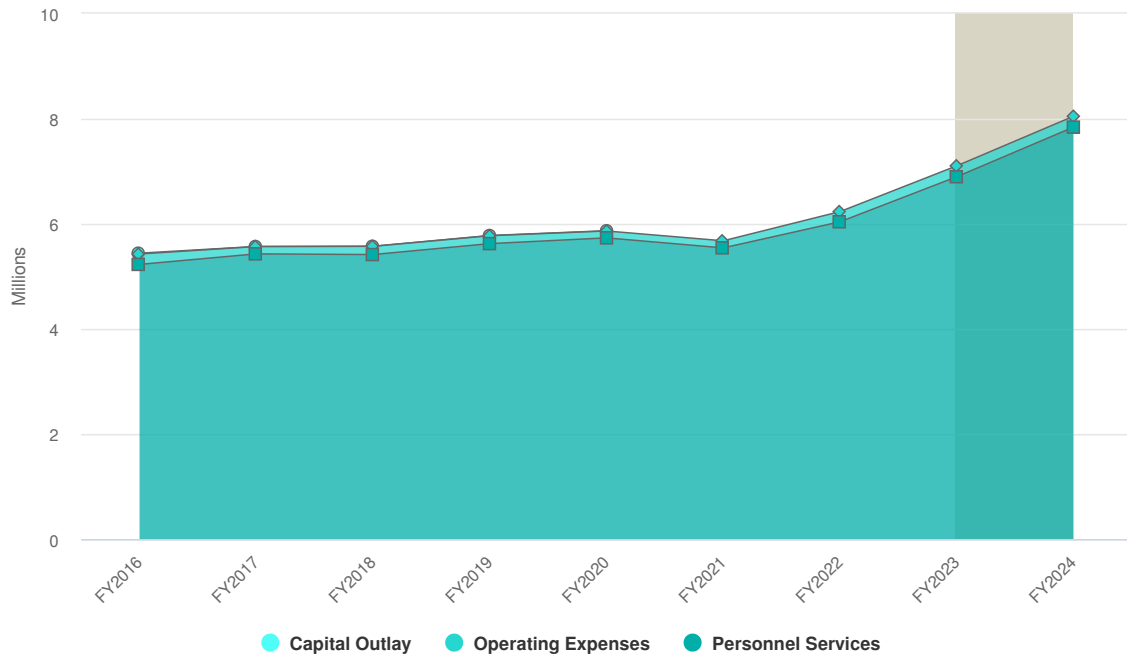
\$8,047,246 **\$943,762**
(13.29% vs. prior year)

County Attorney Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



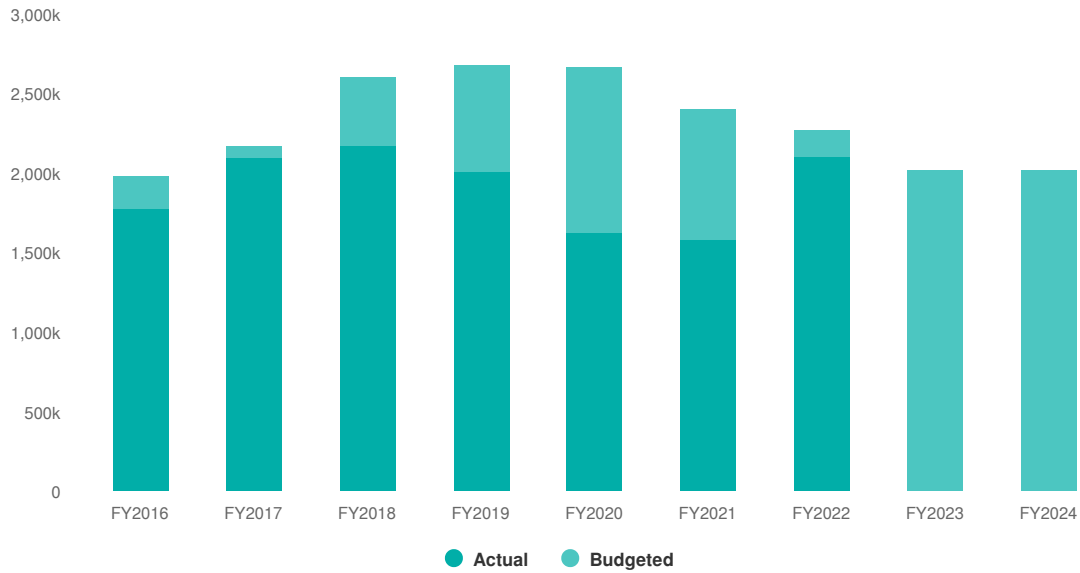
Grey background indicates budgeted figures.

Personal Services - Increase is partially due to the assignment of correct retirement contribution to four Chief Assistant County Attorney positions.

Revenues Summary

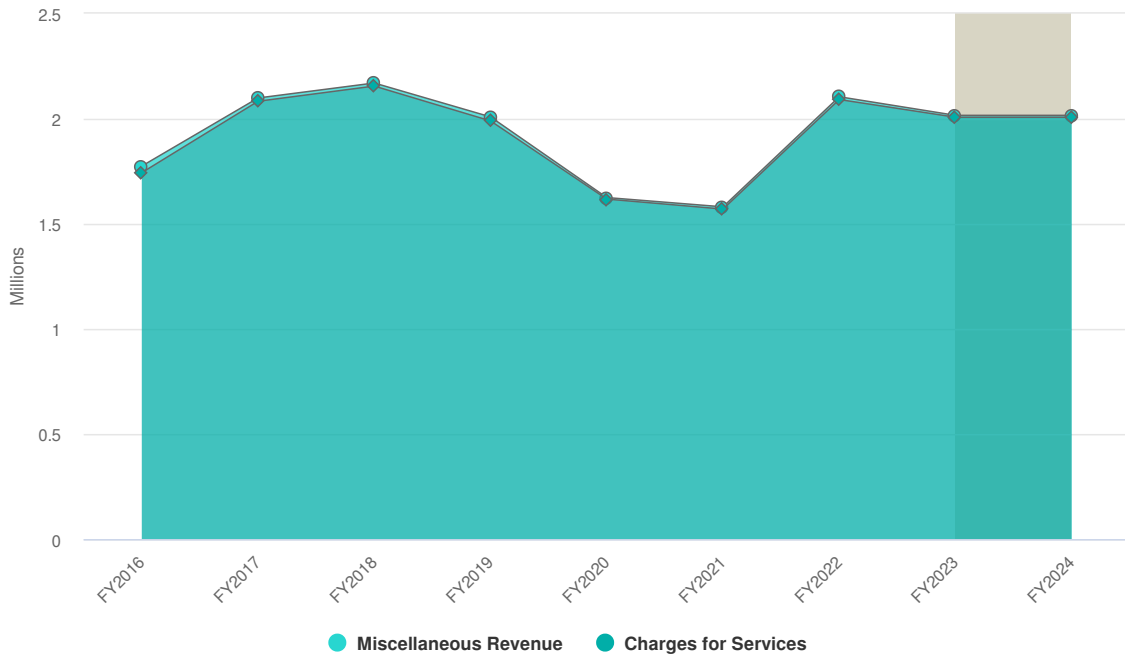
\$2,016,120 **\$0**
(0.00% vs. prior year)

County Attorney Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Internal Auditor

David A.J. Zamora
County Internal Auditor

Mission Statement

To assist the Board of County Commissioners and County management in improving operational effectiveness, productivity, accountability, and financial stewardship by providing objective, relevant, and timely reviews of the County's programs and operations resulting in meaningful, value adding recommendations.

Department Overview

The Internal Auditor's Office conducts performance audits in accordance with Government Auditing Standards of departments and agencies under the Board of County Commissioners (BCC). The objective of these audits is to enhance internal controls and operational effectiveness of the audited units. The audits determine if operations are performed in accordance with laws, contracts, policies, and procedures; financial and other reports are accurate and reliable; activities are properly authorized; operations are performed in an efficient and effective manner; assets are adequately safeguarded; and stated goals are being accomplished. The Internal Auditor's Office reports directly to the BCC through an Audit Committee appointed by the BCC. The Audit Committee approves the annual work plan for the Office and reviews individual audit reports prior to issuance.

Learn more by visiting: [Internal Auditor](#) 

FY 2023 Highlights & Accomplishments

- Received the highest possible rating (Pass) on the most recent peer review covering the three-year period ending September 30, 2022. A peer review tests the system of quality control to ensure compliance with Government Audit Standards.
- Issued 5 audit reports including 45 recommendations for improvement.
- Conducted follow-up reviews on 7 previously issued audit reports covering 44 outstanding audit recommendations.

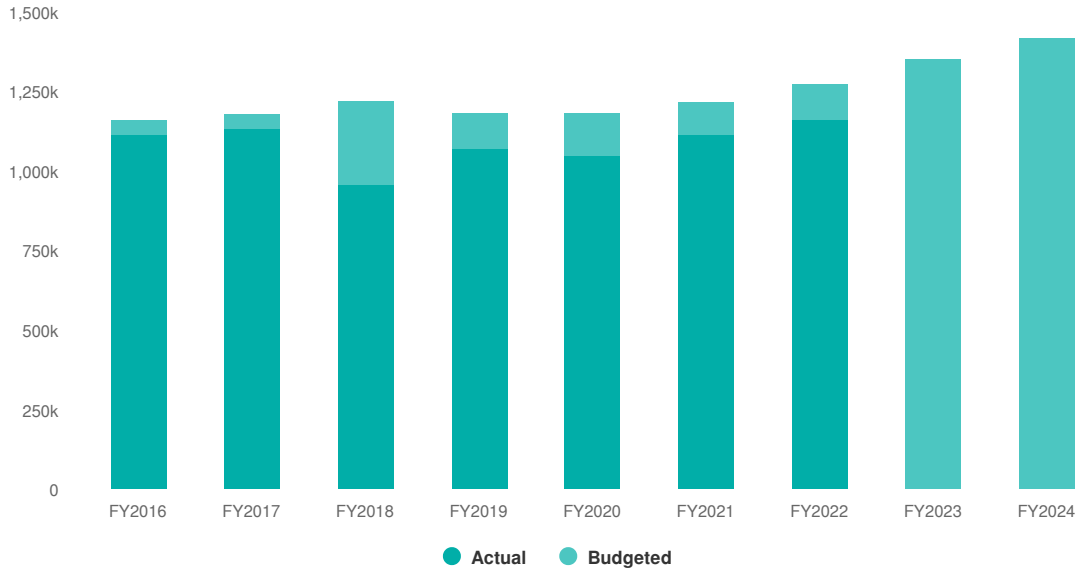
FY 2024 Emerging Issues

- Recently experienced a transition with a new Audit Management team. With a new County Internal Auditor and new Audit Manager, the department will address the challenges of learning new responsibilities and duties, work to successfully implement a new vision, and continue to provide a high level of service to the organization.
- Government Auditing Standards require audit organizations conducting engagements in accordance with Generally Accepted Government Auditing Standards to have a peer review every three years. The U.S. Government Accountability Office is proposing a 2023 revision which updates Quality Control and Peer Reviews. The proposed revisions reflect enhancements to strengthen an audit organization's framework for conducting high-quality engagements through its system of quality management.
- The labor market for experienced auditors remains extremely tight and competitive. This represents a significant challenge to recruit adequate talent, and to conduct an effective program of internal audits. The department adopted a policy of recruiting entry-level staff and developing their skills over time. While the policy addresses the recruiting challenges, it continues to have an effect of reducing the productivity of the office during the staff development process.

Expenditures Summary

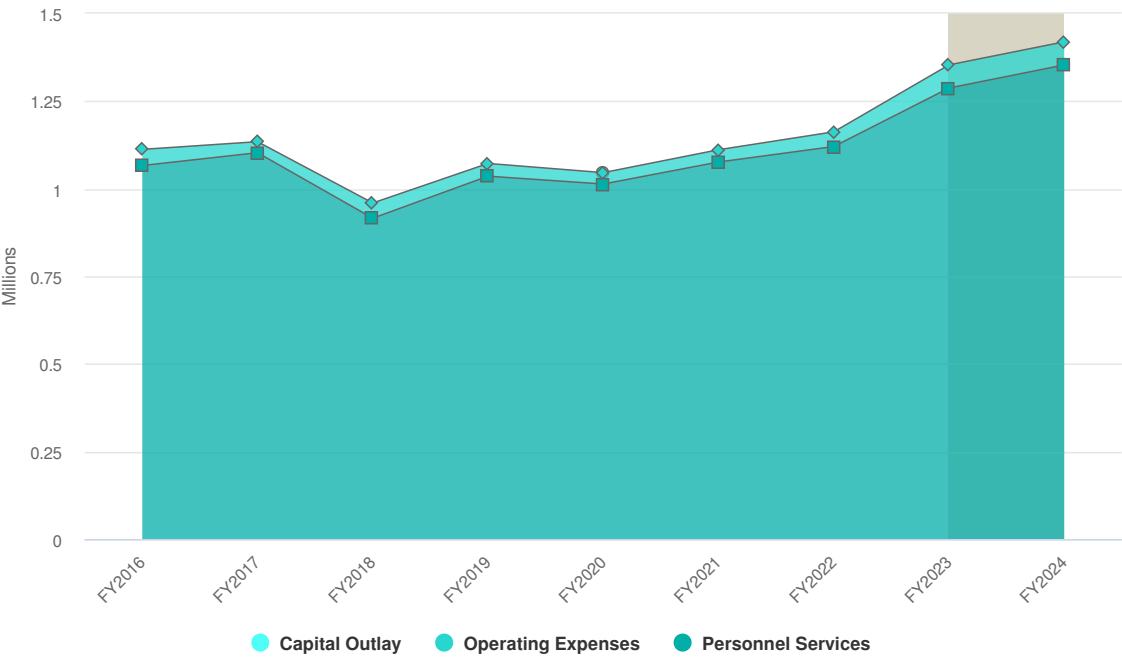
\$1,419,612 **\$65,900**
(4.87% vs. prior year)

Internal Auditor Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

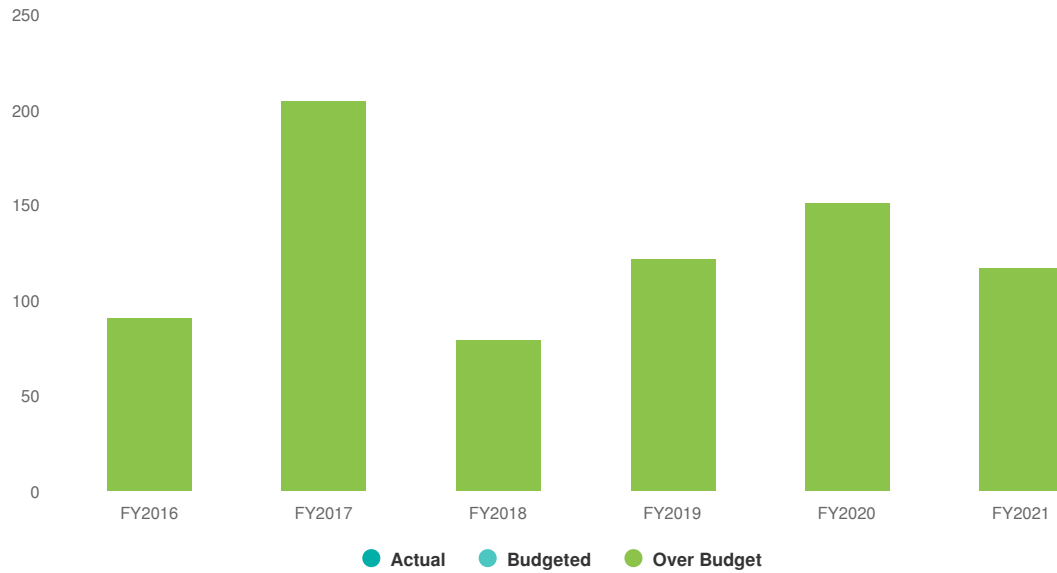


Grey background indicates budgeted figures.

Revenues Summary

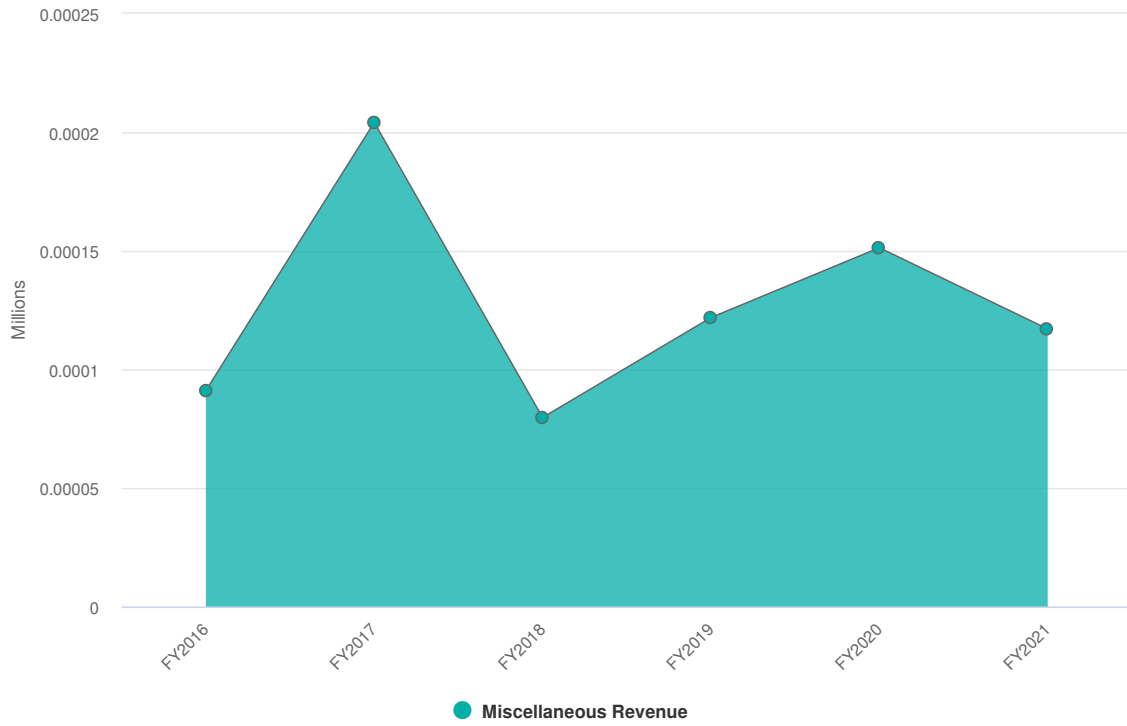
\$0 **\$0**
(% vs. prior year)

Internal Auditor Proposed and Historical Budget vs. Actual




Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Performance Measurements

	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Target FY 2023</u>	<u>Target FY 2024</u>
PERFORMANCE MEASUREMENTS				
Average number of days to issue a discussion draft audit report after beginning fieldwork. ¹	100.5	102	120	120
 Percentage of audit recommendation follow-up reviews conducted within 90 days of notification by management that the recommendation has been implemented.	100	100	95	95
Percentage of audit recommendations accepted by management. ²	100	86	90	90
Percentage of audits from the adopted annual audit plan actually started during the fiscal year.	83	100	80	80

Comments

1. Actual performance in 2022 reflected several smaller audits that were conducted more quickly than average. Targets for 2023 and 2024 represent more normal levels of activity.
2. We adopted a more collaborative approach to developing audit recommendations that should move the percentage of recommendations accepted by management closer to 100%.

County Administration

Verdenia C. Baker
County Administrator

Mission Statement

To drive a continuous improvement culture of excellence that achieves a measurably high level of public satisfaction.

Department Overview

The County Administrator serves as the chief executive officer of Palm Beach County government and provides primary staff support to the Board of County Commissioners. The County Administrator's Office is staffed with 12 positions, including the Deputy County Administrator and four Assistant County Administrators. This Office directs the activities of more than 30 Board departments and acts as liaison to the Constitutional Officers and various other agencies. County Administration is responsible for the overall supervision of Board departments. Primary services include 1) arrange for the orderly scheduling of County Commission business and coordinate the development and review of agenda items for Commission meetings; 2) staff special projects and initiatives, as directed by the Board of County Commissioners (BCC); 3) present the County Administrator's recommended budget (operating and capital) for the upcoming fiscal year; 4) plan for future levels of service and capital requirements; 5) provide staff support to various appointed boards and committees; 6) serve as a liaison to local, state, and federal government entities; 7) oversee the development of policies and procedures to guide County departments; and 8) respond to public inquiries and requests for information.

Learn more by visiting: [County Administration](#) 

FY 2023 Highlights & Accomplishments

- Adopted a resolution creating the Palm Beach County Advisory Committee on Behavioral Health, Substance Use, and Co-Occurring Disorders.
- Approved the issuance of the Palm Beach County Housing Finance Authority Multifamily Housing Revenue Bonds for Lakeside Commons for \$21 million. The bonds are being issued by the Authority to finance the costs of acquiring, rehabilitating, and equipping a multifamily rental housing facility containing approximately 99 units known as Lakeside Commons.
- Presented annual Service Awards to 275 county employees with 20, 25, 30, 35, 40, and 45 years of service.
- Provided direction on the inclusion of a 401(a) plan as part of the county's investment options for mandatory employee participation that directs designated unused sick and/or vacation leave into the Special Pay Plan, and approved the issuance of a Request for Proposals (RFP) for a single 401(a) provider.
- Presented an update regarding the county's return on investment. If interest rates stay at current levels or higher, the county is expected to earn close to \$160 million in investment income. This is at least four times better than FY 2022, and the highest ever earned during any fiscal year in the county's history.

FY 2024 Emerging Issues

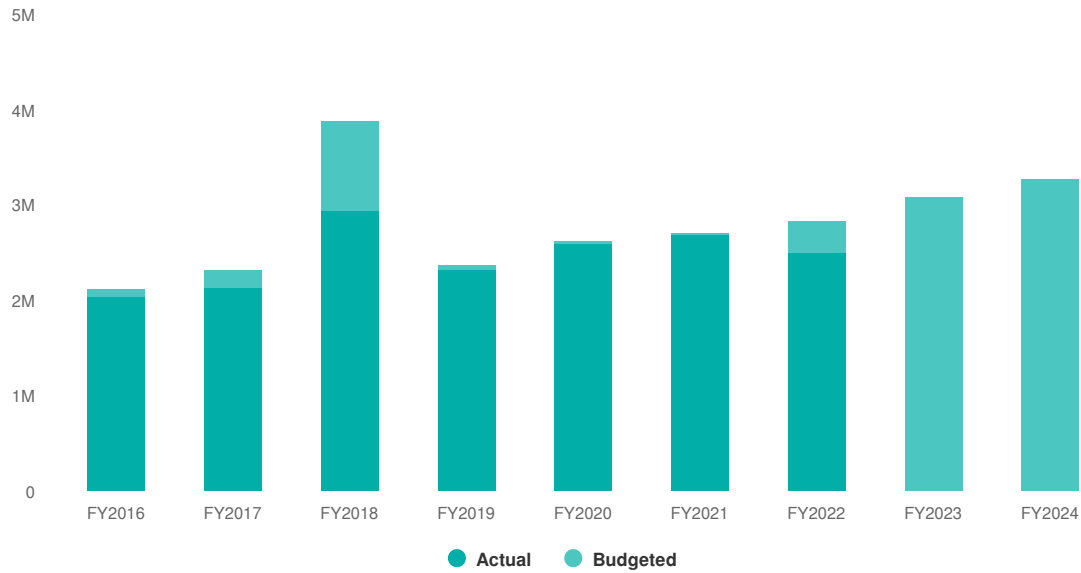
- Continue to address the affordable and workforce housing crisis.
- Continue to address the recruitment and retention of Palm Beach County employees.
- Address regional water challenges.



Expenditures Summary

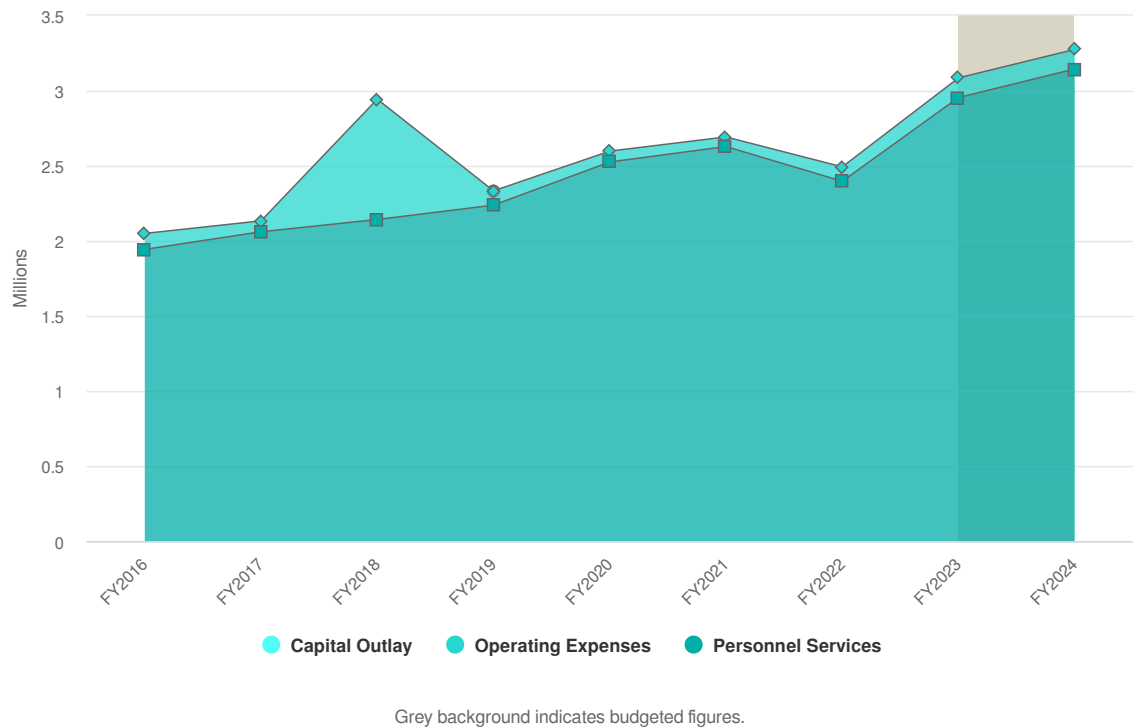
\$3,275,013 **\$189,731**
(6.15% vs. prior year)

County Administration Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

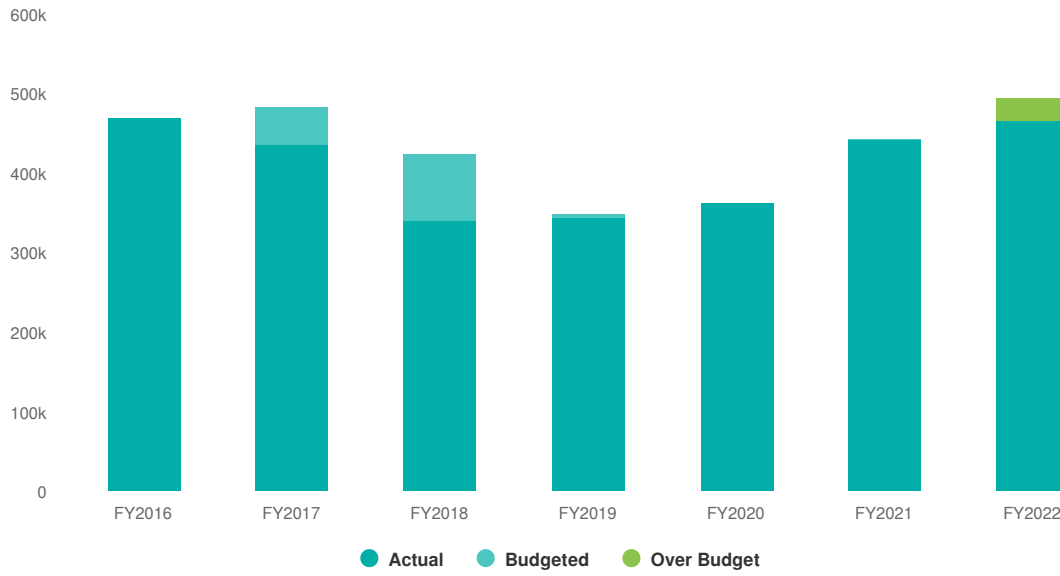
Budgeted and Historical Expenditures by Expense Type



Revenues Summary

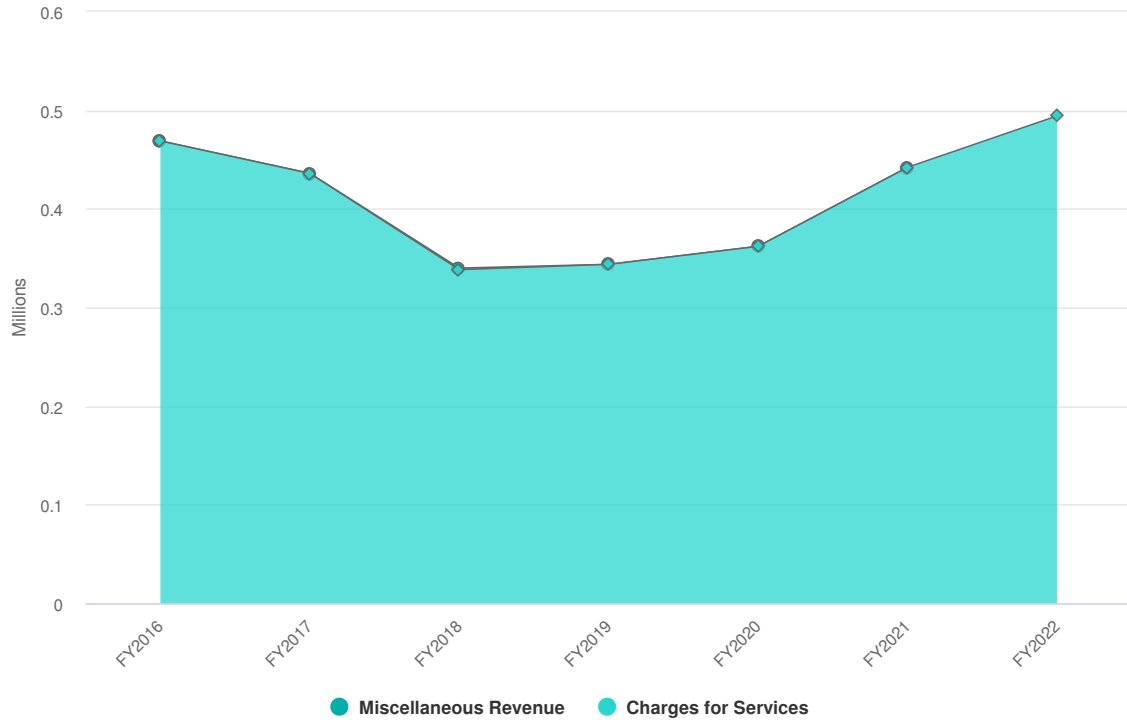
\$0 **\$0**
(% vs. prior year)

County Administration Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Department of Airports

Laura Beebe

Director

Mission Statement

Provide for air transportation and related services that are safe, secure, comfortable, convenient, and efficient.

Department Overview

The Palm Beach County Department of Airports owns and operates Palm Beach International Airport (PBI) and three general aviation airports located in Palm Beach Gardens, Lantana, and Pahokee. The PBI McCampbell Terminal serves more than 7.3 million passengers a year with 13 airlines. More than 172,000 annual operations occur at PBI, along with more than 30,000 tons of cargo moving through the airport each year. PBI is also home to three fixed base operators: Jet Aviation, Signature Aviation, and Atlantic Aviation along with several subtenants, serving general aviation customers and making PBI one of the busiest general aviation airports in the country. Total estimated annual economic activity for PBI is \$4.6 billion with over 31,000 aviation and support activity jobs. The County's three general aviation airports generate an estimated annual economic activity of \$227 million while providing for nearly 1,300 jobs. The Department of Airports receives no Ad Valorem support; revenues are generated from tenants, users, concession providers, Passenger Facility Charges, Federal Aviation Grants, and State Aviation Transportation Grants.

Learn more by visiting: [Airports](#)

FY 2023 Highlights & Accomplishments

- PBI was named 4th best in the nation by Conde Nast Traveler, 4th Best in the JD Power 2023 North American Airport Satisfaction Study for Medium Domestic Airports, and 8th Best Domestic Airport in the renowned Travel +Leisure Magazine's 2023 World's Best Awards (7th year in a row in top 10).
- Work has begun on the first phase of the PBI Central Airfield Improvement Project. This is a large-scale airfield pavement rehabilitation and reconstruction project focused on improvements to various taxiway and runway pavement sections on the airfield.
- PBI has continued to see capacity increases in the form of expanded air service to existing cities and new markets in FY 2023. This trend is expected to continue as air travel continues to remain in high demand nationally.

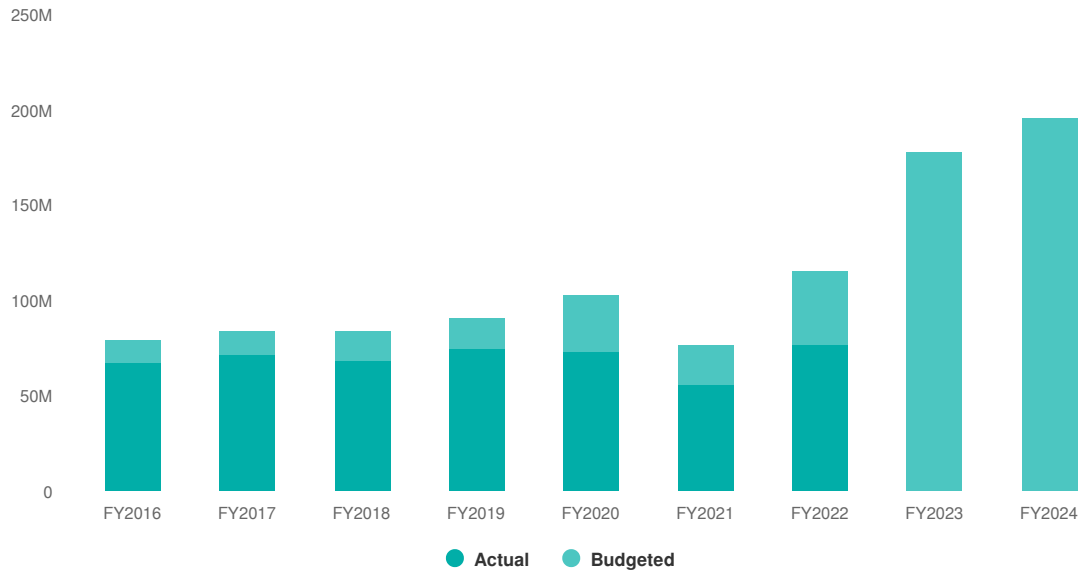
FY 2024 Emerging Issues

- Continue with the final phases of the Concourse B Expansion Project in order to provide for additional gate capacity, passenger queuing and seating, expanded holdrooms, and opportunities for enhanced concessions.
- Continue to bolster PBI's non-aeronautical revenue sources through new partnerships with entities such as PopStroke who will open a new indoor/outdoor entertainment facility in the northeast corner of the airport.
- Continue to monitor capacity issues impacting the airside, landslide, and terminal areas at PBI in order to plan for necessary improvements to accommodate the record-breaking increase in passenger traffic and operations.

Expenditures Summary

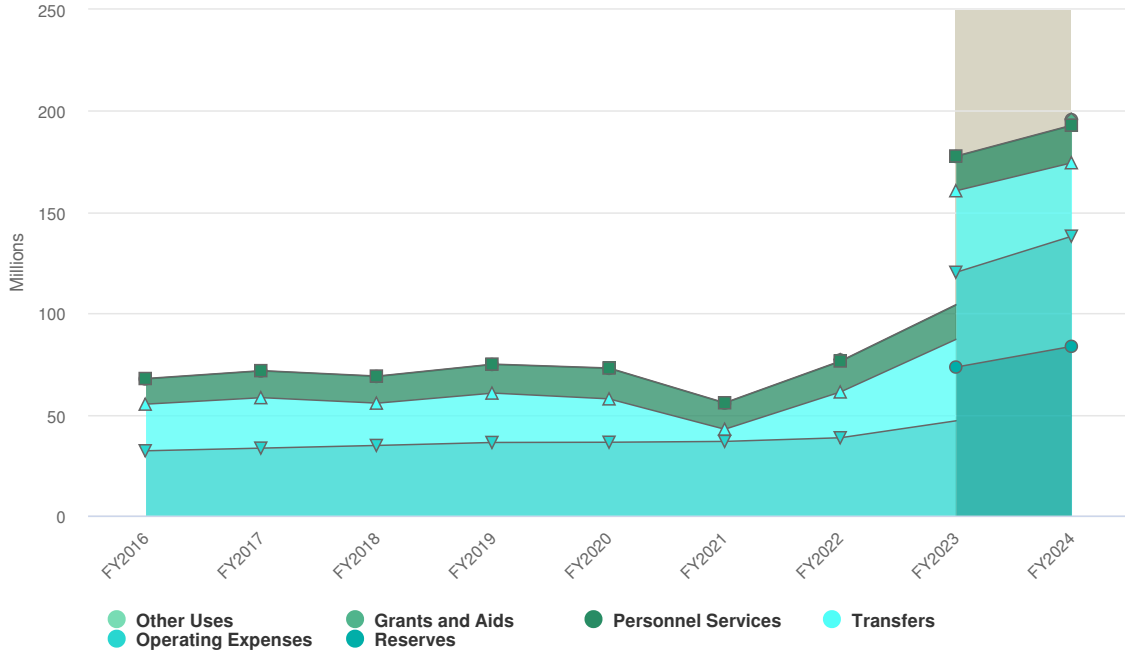
\$195,688,596 **\$18,226,872**
(10.27% vs. prior year)

Airports Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Positions

Budget Process: 1 - Public Relation Specialist, 2 - Operations Specialists, 1 - Access Technician Supervisor, 1 - Senior Airfield Striping Technician, 1 - Airfield Supervisor.

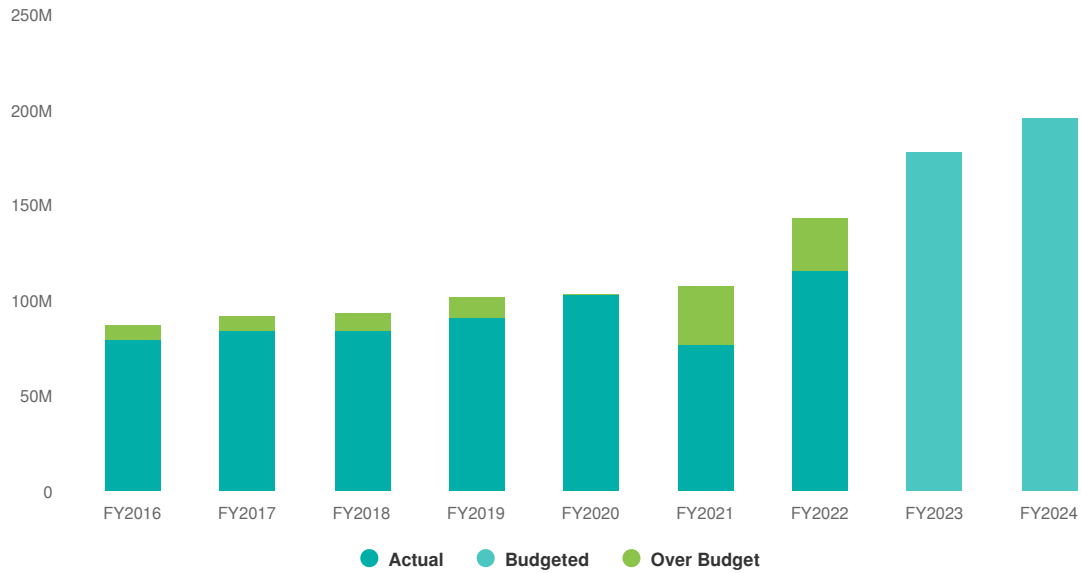
Operating Expenses - Increase is primarily due to increased contract costs for security, janitorial, utilities, and insurance costs.

Reserves - Increase is primarily due to lower than expected FY 2023 expenditures.

Revenues Summary

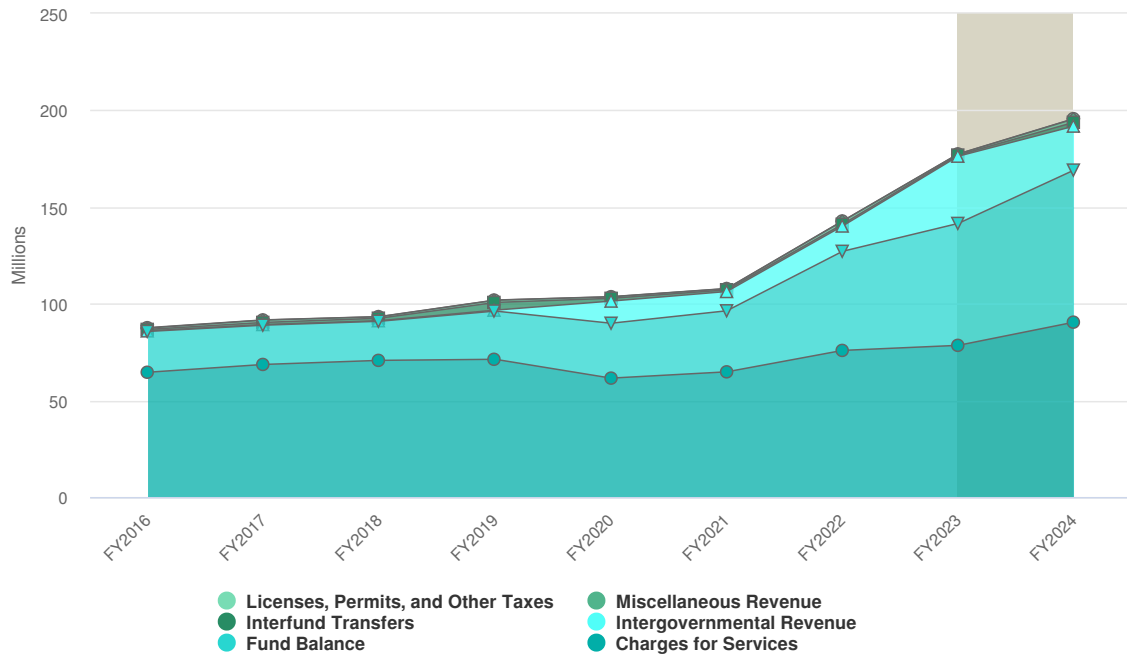
\$195,688,596 **\$18,226,872**
(10.27% vs. prior year)

Airports Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source






Grey background indicates budgeted figures.

Charges for Services - Increase is primarily due to projected increased car rental and airport parking charges.

Intergovernmental Revenues - Decrease is primarily due to expending CARES Act Grants in FY 2023.

Fund balance - Increase is primarily due to lower than expected FY 2023 expenditures.

Performance Measurements

	PERFORMANCE MEASUREMENTS	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
	Airline Cost Per Enplanement (\$8.00 or less = The Cost for Airlines to operate at PBI divided by PBI Enplanements) ¹	7.01	3.06	7.5	7.5
	Concession Revenue Per Enplanement ²	10	14.66	11.22	11.22
	Increase the number of Instagram engagements over the previous year. ³			5,190	5,190
	Percentage of Preventative Maintenance work orders completed by the due date.			80	80
	Percentage of Priority 1 Corrective Work Orders completed by the target date for completion. ⁴			90	90
	Percentage of Priority 2 Corrective Work Orders completed by the target date for completion. ⁵			80	80
	Percentage of Priority 3 Corrective Work Orders completed by the target date for completion. ⁶			70	70
	Average overtime hours of communication center staff on the monthly basis. ⁷	1,518.75	2,271	1,200	1,200

Comments

1. Increase in costs for FY21 is direct correlation to the COVID-19 Pandemic effects. FY22 and FY23 targets were adjusted to account for long-term effects and the recovery time to return to pre-pandemic costs. In FY22, the Airline Industry rebounded sooner than predicted. The cost per enplanement is driven by Net Airlines Revenue, and as seen in FY22, the airlines paid less per passenger, which allowed for cost-savings.
2. Covid-19 continued to have a negative impact on the travel industry in FY21, but future flight schedules continue to show a trend of increased levels of service, as seen in FY22. This increased level of services is anticipated to continue in FY23 and FY24 as the pandemic subsides.
3. This is a new metric created in FY23 to establish baseline data; no historic data available.
4. New Metric created in January 2023; no historic data available.
5. New Metric created in January 2023; no historic data available.
6. New Metric created in January 2023; no historic data available.
7. Covid-19 had a negative impact on the amount of hours required to provide the customer service required at PBIA.

Community Services

James E. Green

Director

Mission Statement

To promote independence and enhance the quality of life in Palm Beach County by providing effective and essential services to residents in need.

Department Overview

The department is comprised of the following divisions: Human Services and Community Action, Division of Senior and Veteran Services, Ryan White Program, and Behavioral Health and Substance Use Disorders.

Learn more by visiting: [Community Services](#) 

FY 2023 Highlights & Accomplishments

- Implemented a resource and referral portal where organizations across systems can make referrals to which we are able to track them from start to finish, report the outcome of the referral, and track the amount of time it takes from when the referral is made to service delivery.
- Call center received over 170,000 calls which resulted in providing services to 10,352 unique clients and a total assistance of \$35,309,205.
- Construction of a Homeless Resource Center located in Lake Worth Beach was completed substantially completed with a ribbon cutting ceremony set to take place in January 2024.

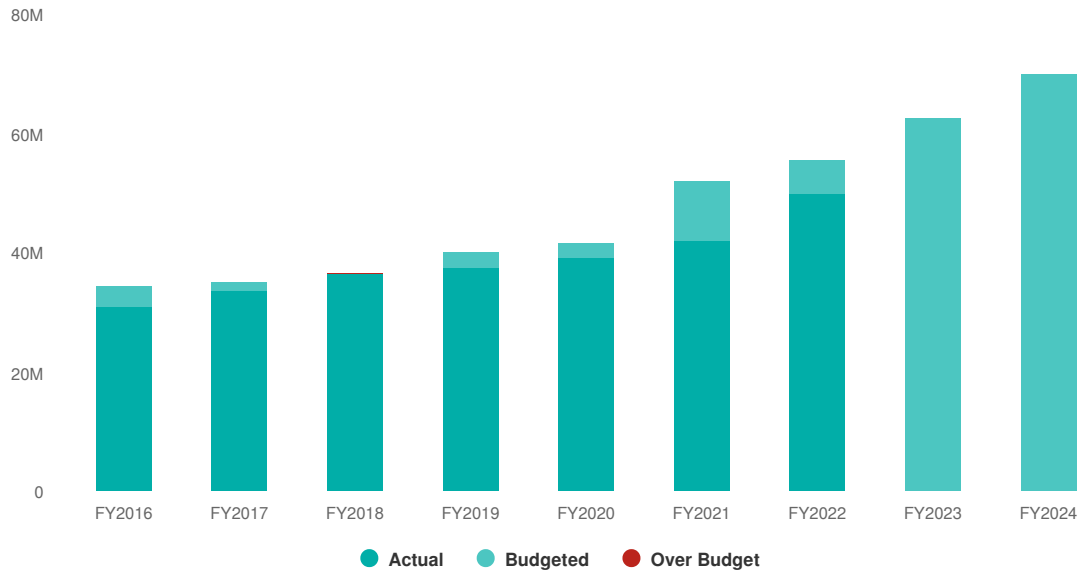
FY 2024 Emerging Issues

- Housing continues to be an issue where costs have increased by approximately 20%. As a result, persons experiencing homelessness and/or housing instability cannot afford safe and affordable housing.
- Households facing significant increases in rental prices are facing the challenges of not being able to pay utility costs, food, and medical care costs.
- Increased building costs will limit the amount of affordable housing unit projects added to the affordable housing stock intended to serve households identified as extremely low-income or low-income.

Expenditures Summary

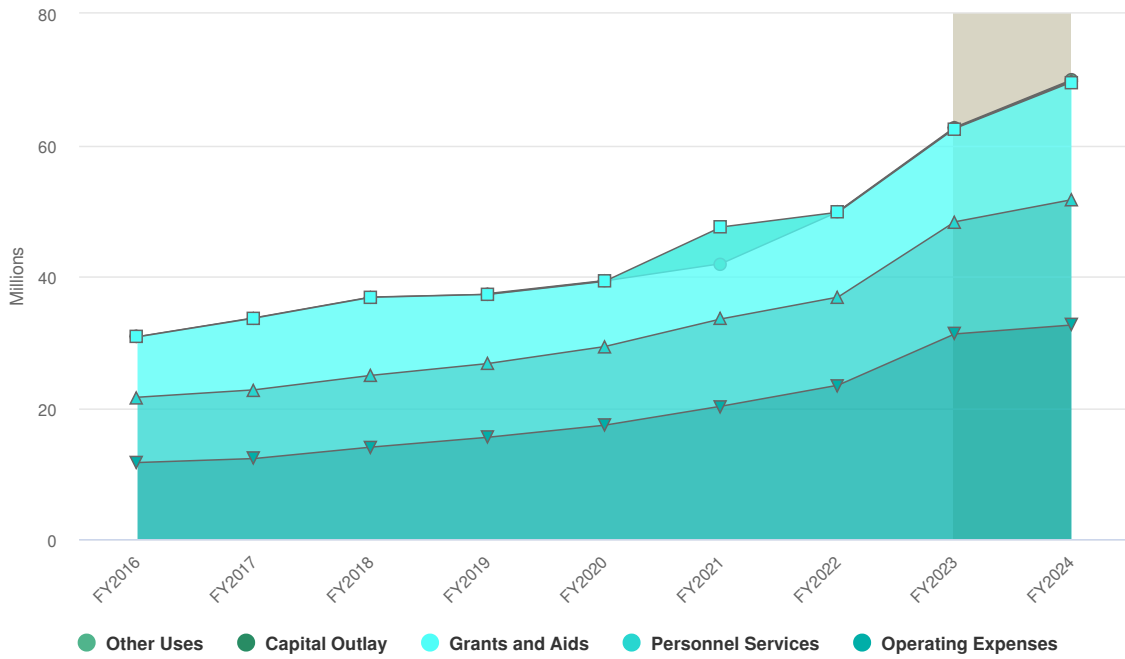
\$69,908,143 **\$7,206,826**
(11.49% vs. prior year)

Community Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Positions

Mid Year: (2) - Employment Counselor, (1) - Volunteer Coordinator (discontinued grant funding), (1) - Grant Compliance Specialist I (discontinued grant funding)

Personal Services - Increase is primarily due to additional grant funding for Division of Senior Services.

Operating Expenses - Increase is primarily due to the security contract renewal for the shelters.

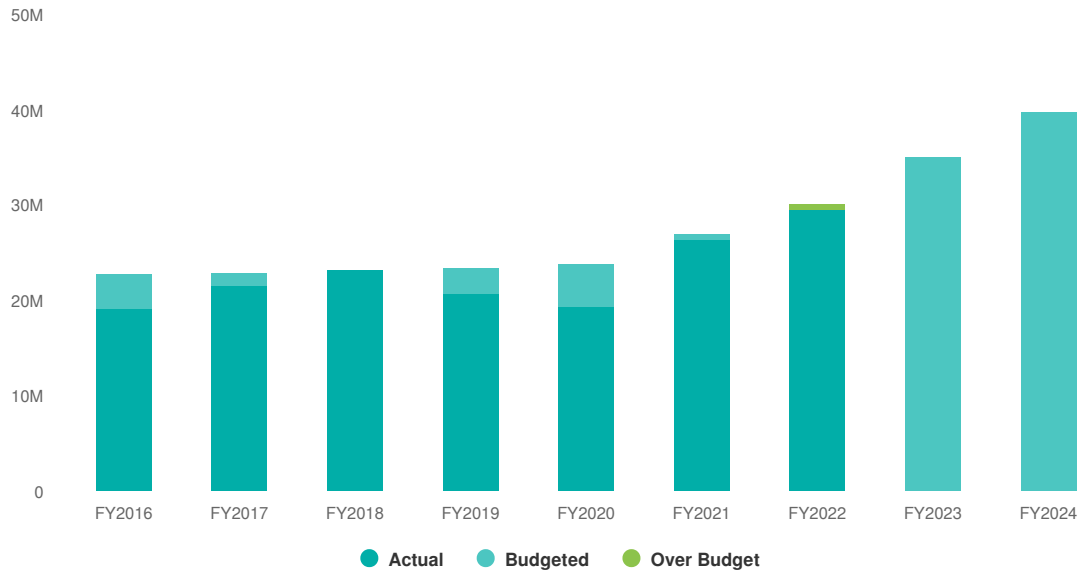
Grants and Aids - Increase is primarily due to the grant funding for the 'Ending the HIV Epidemic' under the Ryan White Program.

Capital Outlay - Increase is due to carryforward funding for five DynaTouch Kiosks.

Revenues Summary

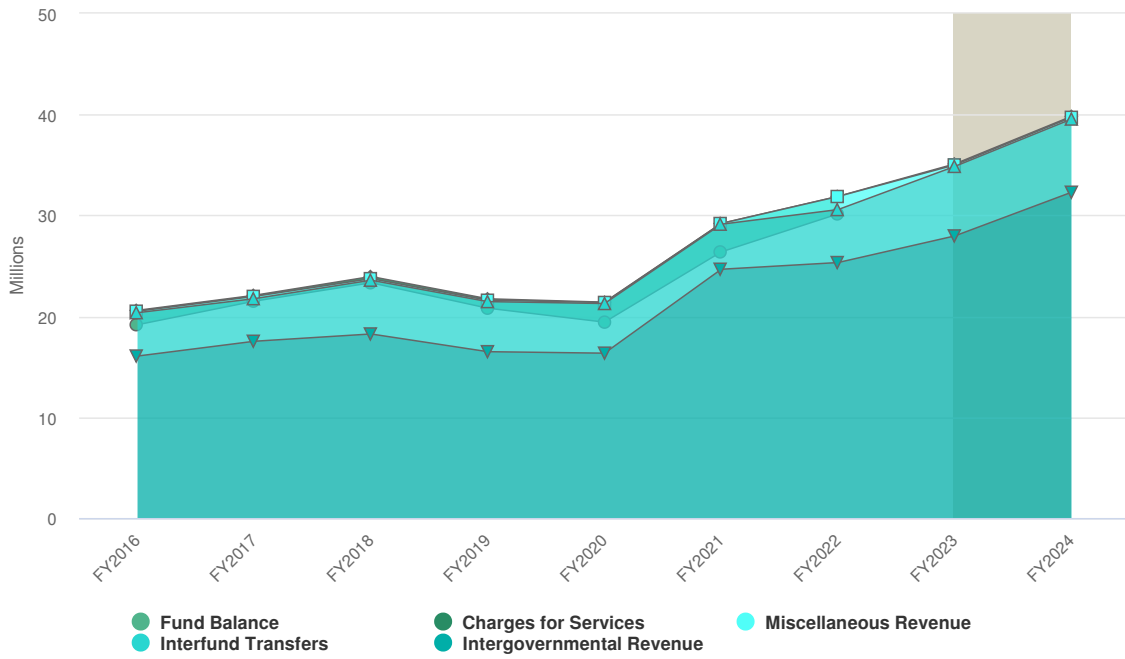
\$39,817,868 **\$4,717,864**
(13.44% vs. prior year)

Community Services Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source







Grey background indicates budgeted figures.

Intergovernmental Revenue - Increase is due to a additional grant funding for Division of Senior Services and the Ryan White Program.

Miscellaneous Revenue - Increase is due to the projection of private donations to the Division of Senior Services.

Performance Measurements

	PERFORMANCE MEASUREMENTS	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
	The number households who received electrical utility assistance LIHEAP only. ¹	3,452	7,383	8,000	2,795
	The number of clients who obtained a recognized credential or certificate, including educational or vocational skills. ²	18	41	51	51
	The number of households served to prevent water utility disconnection or reinstate water service. ³	1,022	4,034	430	2,795
	Number of Households stabilized through Housing Stability program ⁴	12,484	17,853	935	144
	Number of homeless clients placed in permanent housing through Rapid Rehousing ⁵	164	128	130	130
	Number of contacts (including claim processing) made via telephone, email and in-person to qualified VETERANS and/or their dependents ⁶	2,661	2,371	2,400	2,600
	Number of hours of IN-HOME SERVICES (personal care, home-making, respite, companionship, etc.) provided to seniors including high risk ADULT PROTECTIVE SERVICES referrals	288,006	362,248	340,000	360,000
	Number of nutritious MEALS provided to seniors in need ⁷	528,500	353,005	340,000	340,000
	Percentage of clients retained in care in Ryan White Part A/MAI	65.4	66.83	69	86
	Percentage of clients virally suppressed in Ryan White Part A/Minority AIDS Initiative (MAI) program	84.43	84.2	84	84
	Number of individuals engaging in Recovery Community Center support services. ⁸	356	1,935	800	800

Comments

1. In FY21, outcomes were not met due to the decline in applicants still experiencing challenges with online applications. Numbers started to improve due to partnering with 8 community agencies to assist with applications online and curbside drop off. Due to Covid-19, FY21 saw a further decline. Numbers began to increase close to pre-pandemic figures in FY22. Targets were adjusted based on projections of capabilities post pandemic, in addition to expected funding sources decreasing.
2. The target numbers are based on the availability of CSBG funding in the database.
3. The number of households served are according to available CSBG funding in the database. Targets have been adjusted based on new funding availability projections.
4. Due to federal funds for Covid-19 assistance, a steep increase in numbers of households in need were able to be assisted in FY21 and FY22. Targets for FY23 and FY24 were adjusted accordingly based on updated fund availability.

5. Increase in FY21 is due to additional Covid-19 relief funds made available. Targets have been adjusted based on projections of what will be available in the future.
6. In FY22, staff availability was limited due to vacancies. Targets were adjusted based on staffing capacity.
7. FY21 saw an increase in meals provided due to several collaborations with community agencies due to the Covid-19 pandemic. Targets for FY23 and FY24 are based on average actuals from pre-covid years.
8. Decreased figures in FY21 were due to Covid-19 restrictions. FY23 and FY24 targets were established with Covid-19 ramifications still in place due to staffing needs, but will be reassessed in the future based on staffing capacity.

County Library

Douglas Crane
Director

Mission Statement

To connect communities, inspire thought, and enrich lives. The Library 'connects communities' by promoting and enhancing the role of the Library and offering services beyond the Library's walls. The Library 'inspires thought' by providing free access to resources and services that reflect and engage the County's diverse communities and people and by offering a range of activities designed to enrich, stimulate, and engage members from early literacy through adulthood. The Library 'enriches lives' by providing a welcoming environment, both physically and virtually, to spark creativity, stimulate thoughtful conversation and encourage collaboration, and by serving as a bridge for community members to access social services.

Department Overview

The Library District consists of the unincorporated area of Palm Beach County and 24 municipalities that do not provide their residents with library facilities. Service is provided through the Main Library, 16 branches, and a logistical support center. Outreach services include a bookmobile, Talking Books for the Blind, Books-by-Mail, the Adult Literacy Project, and outreach to childcare facilities. The Library provides access to holdings of over 1.7 million physical and electronic items. Access to online resources and internet, as well as educational and recreational activities and events for children, teens, and adults are offered at all library locations. The Library is a major distributor of Palm Tran passes in the County. As required by law, all locations distribute and collect Florida voter registration applications, which are forwarded to the Supervisor of Elections office. Multiple Library branches serve as early voting locations and polling places during elections.

Learn more by visiting: [Palm Beach County Library System](#)

FY 2023 Highlights & Accomplishments

- Expanded hours at the Okeechobee Boulevard and Royal Palm Beach Branches to include Sunday hours.
- Continued partnership with the School District Food Service to provide free summer lunches to children and teens at all library locations.
- Launched BiblioCommons, the Library's new web content management system in September 2023.

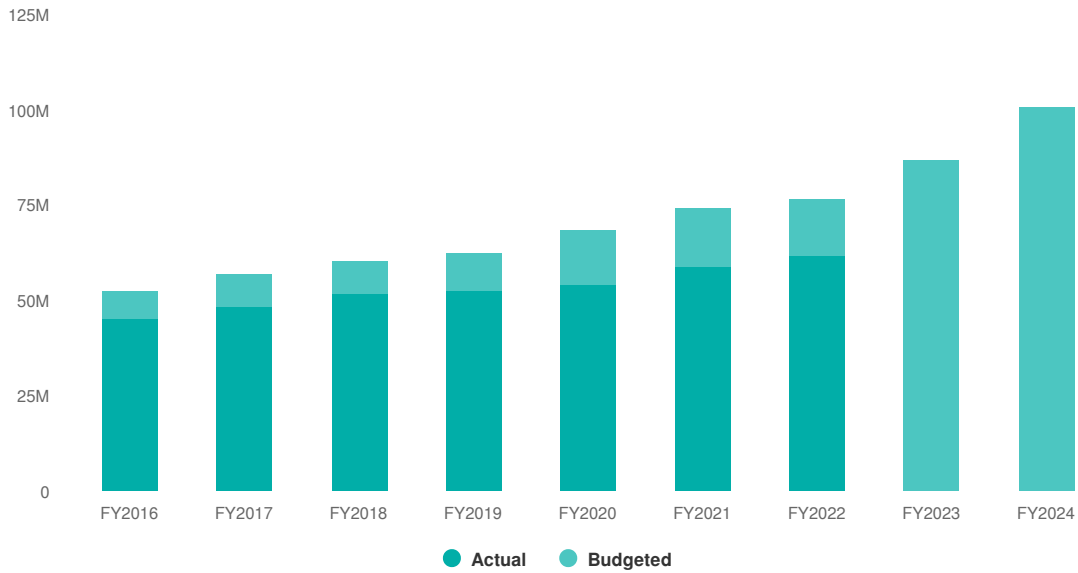
FY 2024 Emerging Issues

- As the County experiences increases in population and continued growth, the Library System will need to plan for additional library expansion projects and renovations; areas/projects under consideration include north western Palm Beach County, Mangonia Park, Hypoluxo, and a new Main Library.
- The Library continues to see a significant increase in e-resource use. Options will be reviewed for providing additional e-resources based on emerging technologies, community needs, and fiscal restraints.
- Construction of the Canyon Branch continues with expected opening to the public in mid-2024; ongoing collection development and staff recruitment through fiscal year.

Expenditures Summary

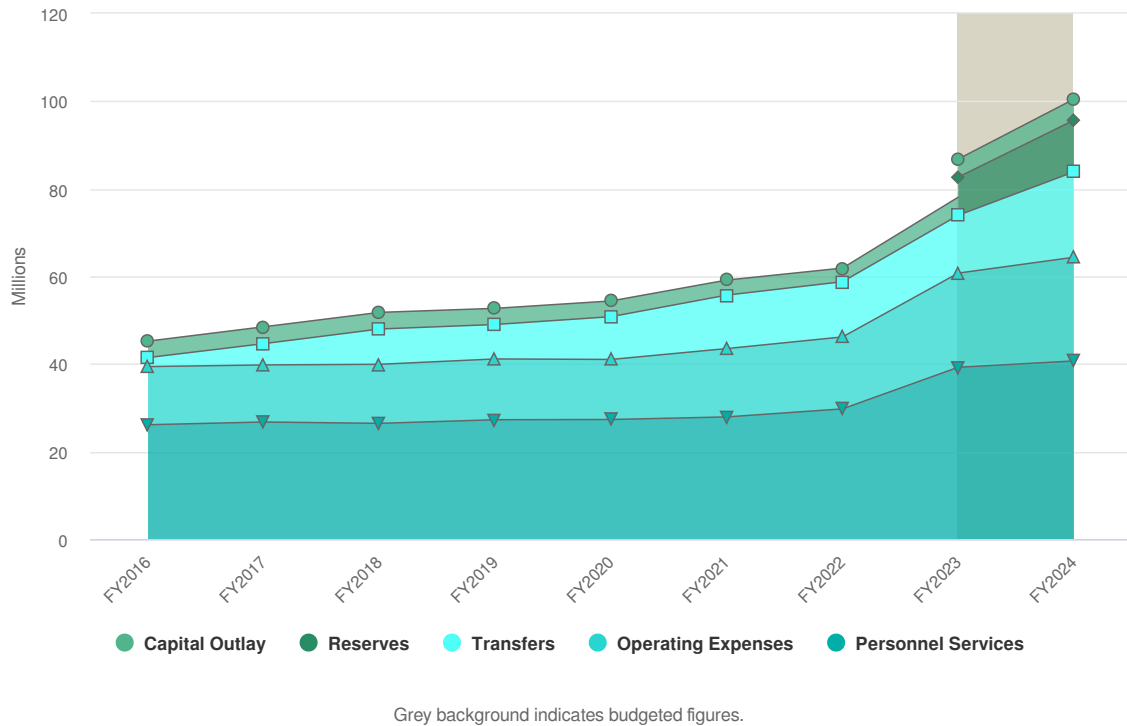
\$100,485,710 **\$13,694,184**
(15.78% vs. prior year)

County Library Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Positions

Budget Process: 1 - Librarian V, 1 - Library Associate III, 1 - Library Associate IV, 1 - Library Associate V

Operating Expenses - Increase is primarily due to the new Canyon branch costs for a full year, the potential new Hypoluxo branch, rate increases on service contracts, and continuation of IT systems upgrade from FY 2023.

Capital Outlay - Increase is primarily due to the costs of library materials and the fleet supplemental, which includes a new box truck, forklift, and bookmobile.

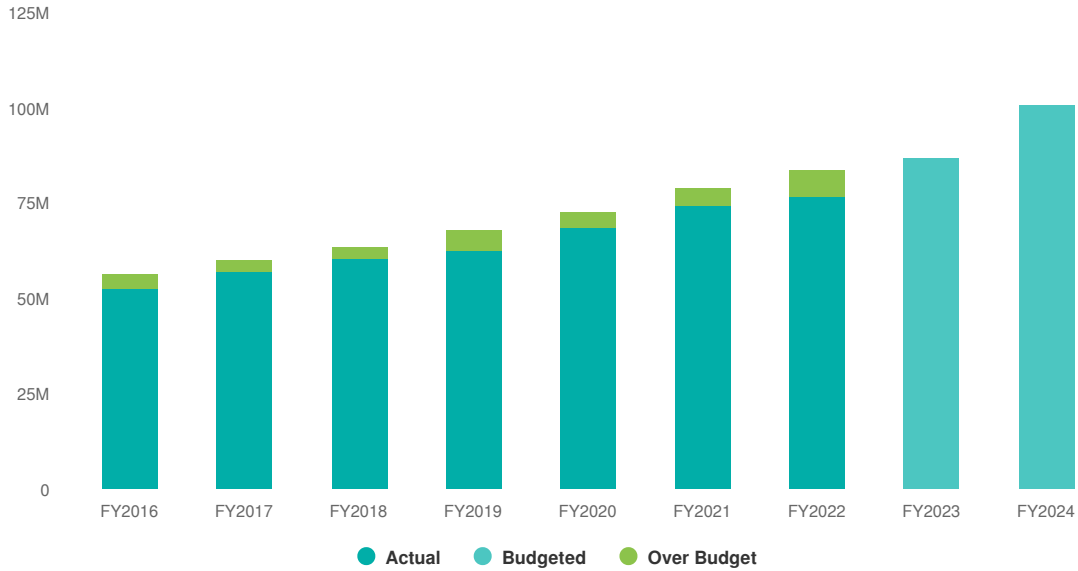
Transfers - Increase is primarily due to the planning for current and future small and large capital projects.

Reserves - Increase is due to the increase in Current Property Tax revenues from taxable values on homes in Palm Beach County.

Revenues Summary

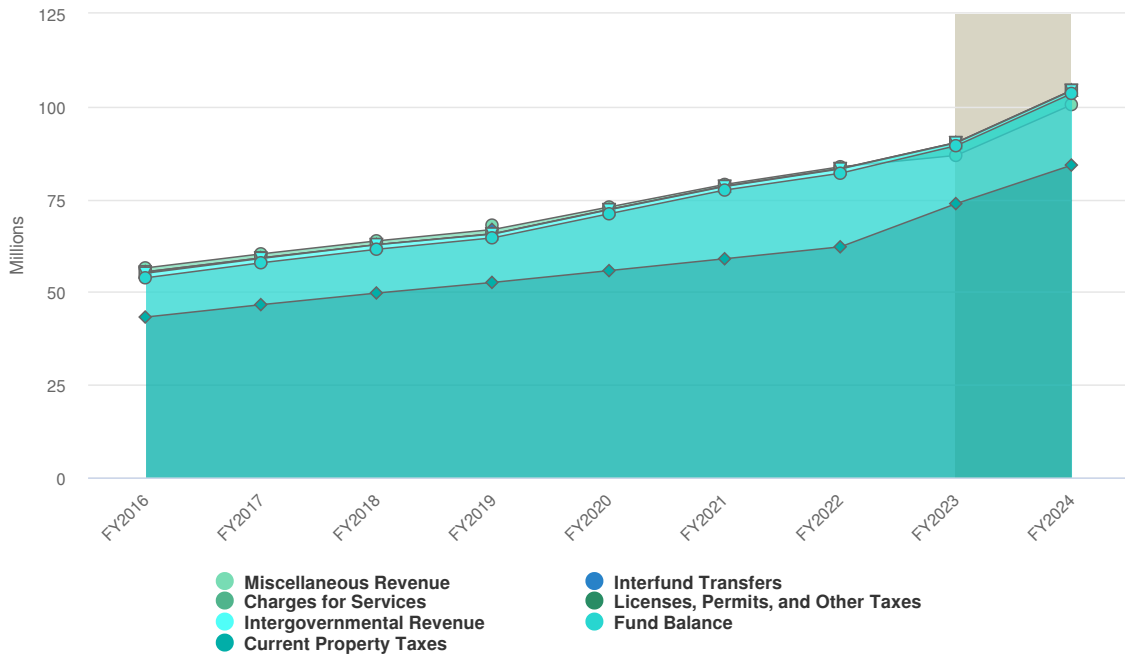
\$100,485,710 **\$13,694,184**
(15.78% vs. prior year)

County Library Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source







Grey background indicates budgeted figures.

Current Property Taxes - Increase is directly related to increased taxable values on homes in Palm Beach County. This also resulted in an increase to statutory reserves which is included in Miscellaneous Revenue.

Fund Balance - Increase is primarily due to higher than anticipated FY 2022 revenues.

Performance Measurements

	PERFORMANCE MEASUREMENTS	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
	ABC Kit lending ¹	2,736	2,708	2,763	2,735
	Adult activities and events attendance ²	23,938	30,262	26,332	31,775
	Adult literacy instructional hours ³	5,743	7,120	5,800	7,832
	Information/research transactions handled ⁴	732,074	821,663	739,395	821,663
	New Library card holders ⁵	20,255	29,722	21,268	31,208
	Story time/multimedia class attendance ⁶	46,939	83,371	51,633	87,540
	Summer Reading Program registrations ⁷	3,408	8,406	4,090	9,247
	Electronic content loaned ⁸	2,037,452	2,333,629	2,139,325	2,473,647
	Mobile app ⁹		332,216	308,631	348,827
	Website visits ¹⁰	7,103,112	6,783,216	7,174,143	7,122,377
	Library visits ¹¹	1,840,835	2,150,283	1,932,877	2,171,786
	Physical items loaned ¹²	5,548,837	5,497,105	5,604,325	5,662,018
	Public PC sessions ¹³	248,659	309,799	251,146	312,897
	Summer lunches and snacks ¹⁴	35,532	22,013	36,243	24,214

Comments

1. As the pandemic recedes, many child care facilities resume field trips and are once again welcoming visitors to their classrooms resulting in fewer ABC Kit checkouts.
2. As the pandemic recedes, in-person activities resumed in January 2022 and numbers of participants continue to increase.
3. As the pandemic recedes, in-person literacy activities are resuming.
4. Even though more people are visiting the library as the pandemic recedes, staffing shortages and a shift in research work are factors in maintaining the number of research questions.
5. As the pandemic recedes, more people are visiting the library, resulting in increased new card holders.
6. As the pandemic recedes, in-person children's activities resumed in FY2022 and numbers of participants are slowly increasing.
7. As the pandemic recedes, the Summer Reading Program returned to in-person registrations and activities in FY2022.
8. Due to the pandemic, many library members discovered and accessed e-resources instead of visiting the library in-person and checking out physical materials. This increased use has continued as the pandemic recedes.
9. This metric was created in FY22, therefore no historic data is available. More Library members are discovering and using the mobile app to access their library accounts.
10. As the pandemic recedes and the need for social distancing lessens, all computers were made available for use by the public. Since implementing the Mobile App, increasingly more members are using the app to access their library accounts, resulting in fewer visits to the Library's website.
11. As the pandemic recedes, library members are returning to in-person visits. Two additional branches added Sunday public service hours.
12. As the pandemic recedes, more members are returning to the library to check out materials, although there

has been an increase in electronic material loans.

- 13. As the pandemic recedes and the need for social distancing lessens, all computers were made available for use by the public.*
- 14. Resumed partnership with the School District for in-person lunches at multiple libraries in FY2022; partnership is planned to continue in FY2023.*

County Cooperative Extension

Ronald Rice

Director

Mission Statement

To deliver research-based education from the University of Florida (UF)/Institute of Food and Agricultural Sciences (IFAS) and similarly trusted institutions to Palm Beach County citizens, organizations, and businesses engaged in agriculture, horticulture, human sciences, and youth development. Educational outreach efforts emphasize practical and impactful solutions that improve the quality of life for residents, families, and communities; protect water resources and environmental systems; and enhance the competitiveness of agriculture in Palm Beach County (PBC).

Department Overview

The department is comprised of the following divisions: Agriculture, Agriculture Economic Development, Family & Consumer Sciences, 4-H Youth Development, Environmental Horticulture, and Mounts Botanical Garden (MBG).

Learn more by visiting: [Cooperative Extension](#) 

FY 2023 Highlights & Accomplishments

- Science-based trainings for pesticide/fertilizer applicators, professional landscapers, farm safety managers, and farm workers delivered 2,360 continuing education units required for job-related state-mandated license renewals. There were 3,459 agricultural clients trained.
- 4-H reached over 25,000 youth with at least six hours of education through 4-H clubs and in-school enrichment activities. Over 9,000 hours were volunteered by 71 trained 4-H mentors and "Teens as Teachers". Palm Beach County 4-H won a national award for their "STEM Connections" program, designed to inspire 97 underserved middle school girls to pursue Science, Technology, Engineering, and Mathematics (STEM) education in high school.
- With artist Lisa Waud, the MBG installed a week-long living botanical art display at Hudson Yards (New York City), featuring over 1,300 orchids, tropical plants, and perennial vines to highlight Palm Beach County as a tourist destination. The MBG was subsequently awarded the prestigious national Dorothy Hansell Marketing Award by the American Public Gardens Association for outstanding marketing that advances a public garden's mission.

FY 2024 Emerging Issues

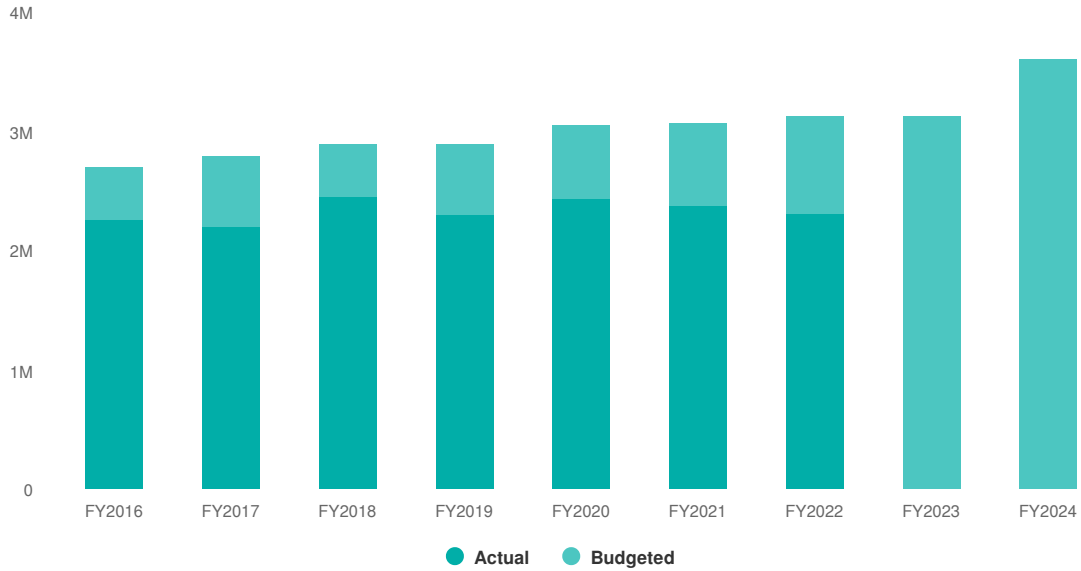
- MBG launched their long-term Master Plan initiative, attracting three national firms to present their design proposals (mid-September 2023) for final selection. MBG Master Planning is a FY 2024 priority. The MBG will host the Kevin Box blockbuster exhibit *Origami in the Garden* during January - May 2024, with 50,000 visitors anticipated.
- A new invasive pest (*Thrips parvispinus*) was confirmed last year, causing severe damages to bell pepper and squash crops in the Agricultural Reserve. This pest also attacks popular ornamental plants (gardenia, ruellia, pinwheel jasmine, dipladenia). Infestations were confirmed by Extension agents at 13 of 14 surveyed box stores in PBC. Extension will continue to work with UF/IFAS, United States Department of Agriculture, and Florida Department of Agriculture and Consumer Services scientists to research solutions for commercial agriculture and the landscaping industry.
- Previously eradicated in 1975 and 2021, the giant African land snail has reappeared in Miami-Dade County. This pest is a significant threat to Florida agriculture and natural areas, and can carry the parasite rat lungworm known to cause meningitis in humans. Extension is on alert to collaborate with the UF/IFAS First Detector program for early identification and eradication protocols.



Expenditures Summary

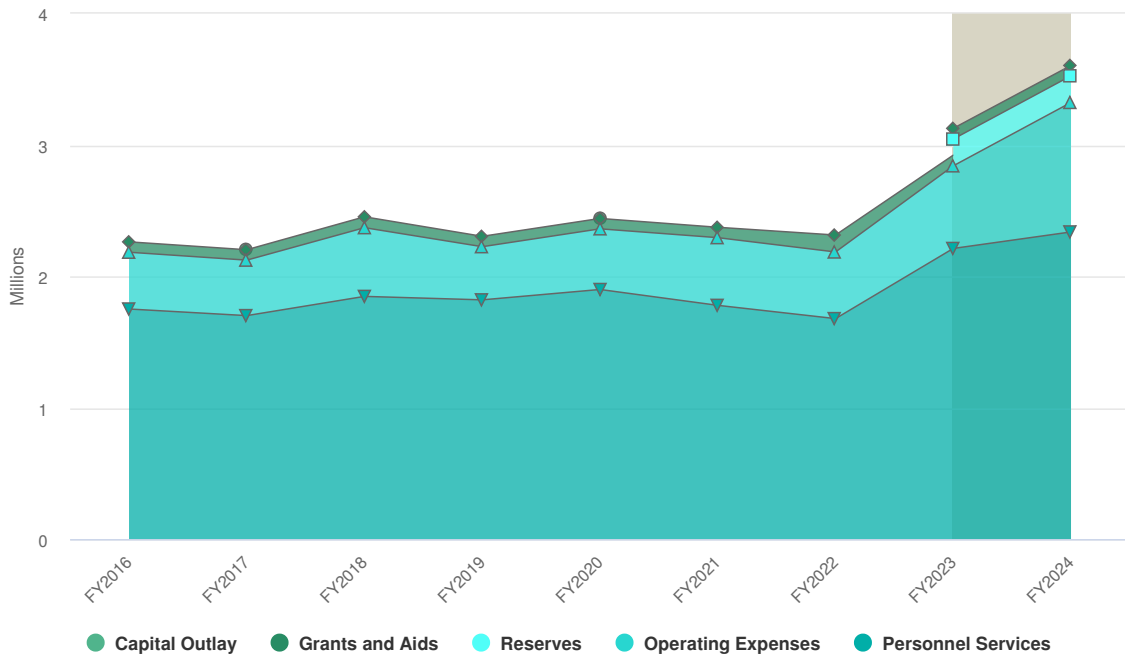
\$3,605,823 **\$479,027**
(15.32% vs. prior year)

County Cooperative Extension Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



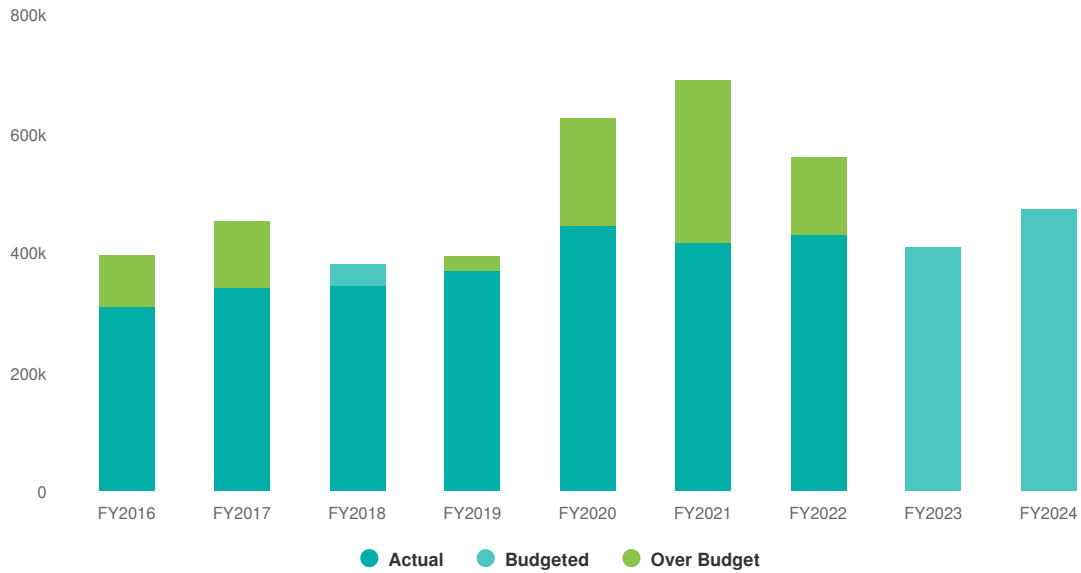
Grey background indicates budgeted figures.

Operating Expenses - Increase is primarily due to two one-time supplemental requests for lightweight furniture for meeting spaces and electronic card access security.

Revenues Summary

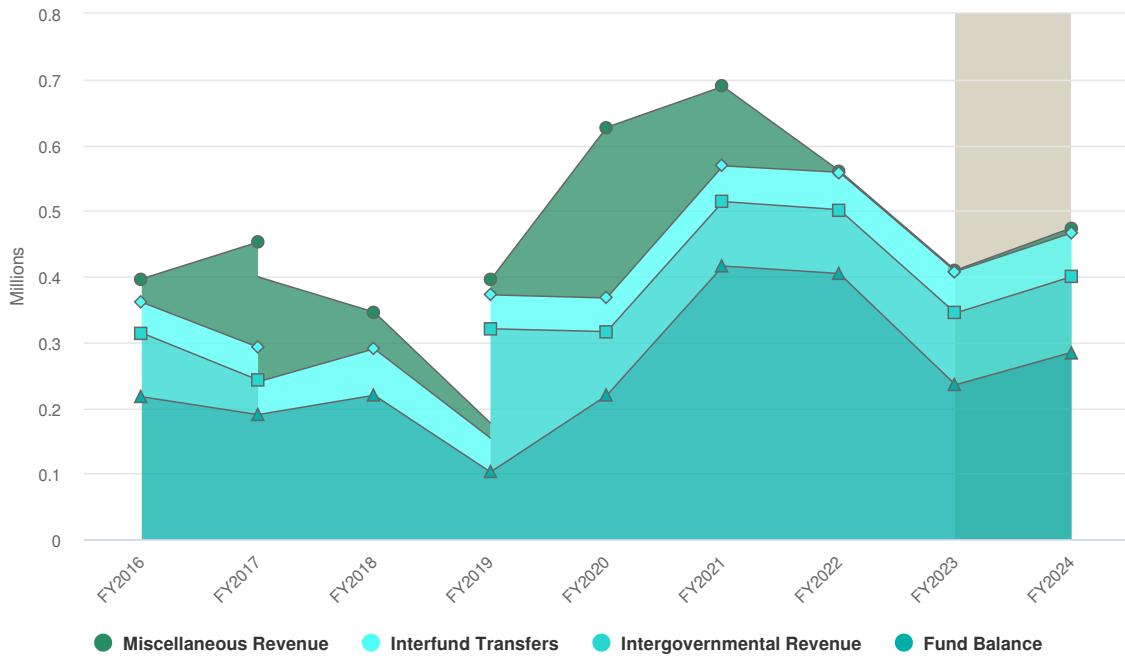
\$473,866 **\$64,556**
(15.77% vs. prior year)

County Cooperative Extension Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source






Grey background indicates budgeted figures.

Miscellaneous Revenue - Increase is due to the projected interest rates for FY 2024.

Fund Balance - Increase is primarily due to the carryforward of funding for the Moai Statues Exhibit in the Cooperative Extension Revenue Fund.

Performance Measurements

	PERFORMANCE MEASUREMENTS	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
	Gross non-grant revenue enhancement generated by the Mounts Botanical Garden ¹	955,570	1,540,830	1,020,000	1,020,000
	Number of 4-H adult/youth volunteer hours ²	3,087	7,856	6,000	6,000
	Number of people attending educational programs at Mounts Botanical Garden ³	5,977	6,818	5,400	5,400
	Number of people visiting Mounts Botanical Garden ⁴	44,798	98,912	36,000	36,000
	Number of students reached by 4-H STEM-related school enrichment educational programs ⁵	17,357	24,209	7,200	7,200
	Number of youth participating in 4-H youth development activities	2,172	2,921	3,600	3,600
	Number of clients receiving education in recommended practices and new technologies (agriculture, nurseries, landscaping) ⁶	1,947	1,661	2,040	2,040
	Number of discipline-specific CEU's delivered to clientele ⁷	1,946	1,784	1,680	1,680
	Volunteer hours (Master Gardeners) contributed ⁸	8,374	14,369	4,560	4,560
	Number of people receiving safety trainings (agriculture, nurseries, landscaping) ⁹	1,730	1,748	1,440	1,440
	Number of people receiving science-based nutrition education	23,937	24,247	30,000	30,000

Comments

1. FY21 was negatively impacted by Covid-19. Actuals include a gift of \$100k towards the Mounts Gift Shop Expansion Project. Visitors to Mounts Botanical Garden during FY22 (98,912 people) was more than double FY21 (44,798 people). A significant percentage of these visitors were attracted to two nonrecurring attractions that were revenue enhancing events, the 5-month Lego exhibit (Jan-May 2022) and the popular Dec 2021 Holiday of Lights family event. Furthermore, during the daylight hours of the Lego exhibit, other revenue enhancing opportunities were in full force (like the plant nursery and vintage gift shop). Targets for FY23 and FY24 were based on projections as post-covid numbers of visitors began to increase. These will be reassessed based on new actuals.
2. FY21 numbers were negatively impacted by the Covid-19 Pandemic, but FY22 saw an increase as 4H activities recommenced. Before Covid-19, a typical year would get an average of 10,000 volunteer hours. FY23 and FY24 targets were adjusted to be more aligned with post pandemic recovery efforts.
3. During COVID, face-to-face educational opportunities were severely limited, and many normal educational events were not easily addressed with virtual platforms. The absence of major crowd-pleasing exhibits also curtailed educational outreach typically enjoyed in the past. In FY22, an increase in participation is seen as more face-to-face trainings were reintroduced. Targets for FY23 and FY24 remain conservative due to staffing limitations that continue to persist due to non-profit Friends of MBG financial difficulties, and the Education/Outreach Manager position continuing to remain vacant until further notice.
4. Targets for FY23 and FY24 remain conservative due to staffing capacity.

5. Due to Covid-19, several programs provided a virtual platform, therefore allowing for a wider reach of participants. Targets for FY23 and FY24 remain conservative due to staffing capacity, but will be reassessed in the future.
6. FY22 was impacted by staff vacancies.
7. FY23 and FY24 targets were decreased from FY22, a reflection of COVID realities still impacting face-to-face trainings, and staff retirements/resignations that created 3 vacant agriculture/horticulture extension agent positions during late-FY21 and into FY22.
8. Although FY22 actuals surpassed those of FY21, a reflection of COVID realities is still impacting face-to-face volunteer availability, therefore causing FY23 and FY24 targets to remain conservative until numbers reach pre-Covid figures.
9. FY23 and FY24 targets were decreased due to agencies providing their own trainings with material provided by Cooperative Extension.

Engineering and Public Works

David L. Ricks, P.E.

County Engineer

Mission Statement

Ensuring Palm Beach County residents enjoy safe, efficient, and reliable infrastructure.

Department Overview

The department is comprised of the following divisions: Administrative Services, Construction Coordination, Land Development, Road and Bridge, Roadway Production, Survey, Streetscape Section, and Traffic.

Learn more by visiting: [Engineering and Public Works](#) 

FY 2023 Highlights & Accomplishments

- Applied for and awarded four project grants from the Federal government and the Palm Beach Transportation Planning Agency for over \$14.0 million.
- 250 active Roadway Production projects in progress.
- Stormwater operations collected approximately 2,000 cubic yards of debris that otherwise would have ended up in our coastal water bodies (average couch approximately 2 cubic yards).

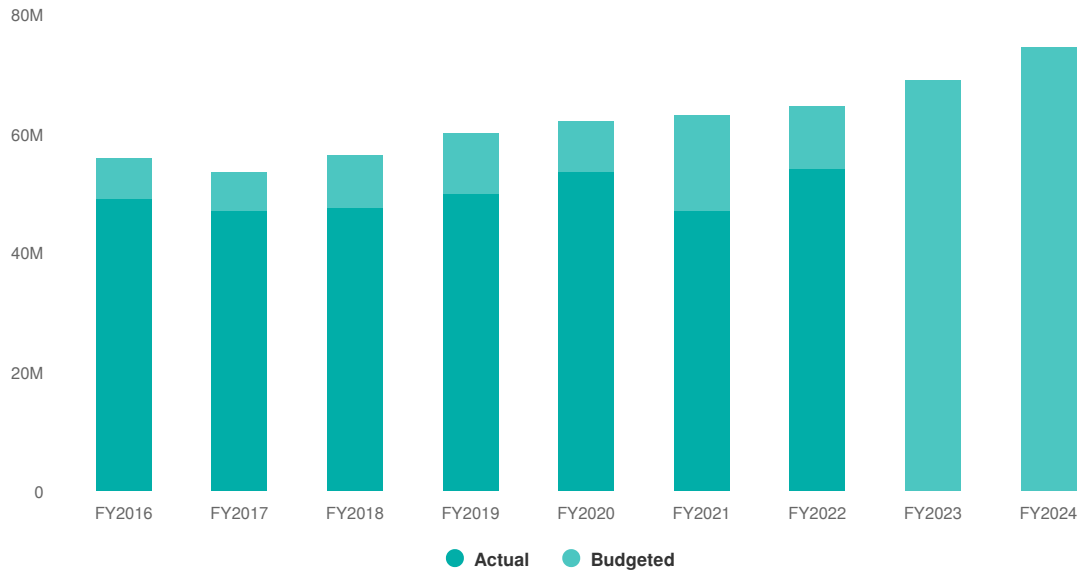
FY 2024 Emerging Issues

- Tight labor market coupled with difficulty recruiting and retaining qualified workforce at all levels within the organization.
- Increasing cost of materials and equipment may result in funding gaps for operating and capital projects.
- Drainage infrastructure improvement are needed countywide and will require additional funding source(s).

Expenditures Summary

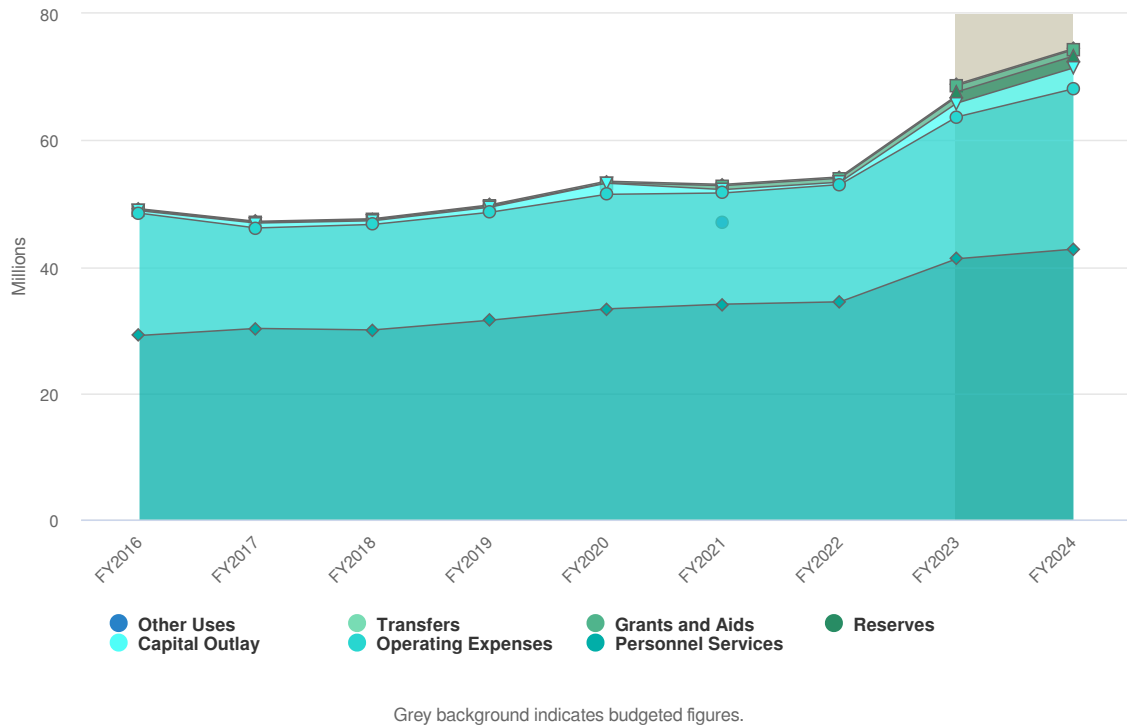
\$74,476,311 **\$5,636,091**
(8.19% vs. prior year)

Engineering and Public Works Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Positions

Budget Process: 2 - Apprentice I, 2 - Motor Equipment Operator II, 1 - Motor Equipment Operator III, 1 - Motor Equipment Operator IV

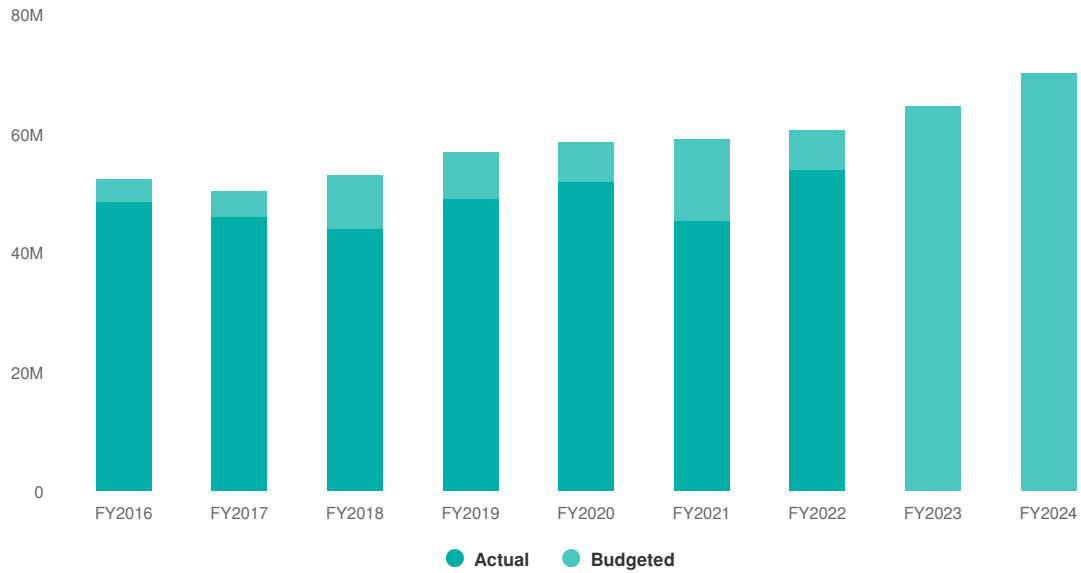
Operating Expenses - Increase is primarily due to an increase in Contractual Services for the Streetscape section.

Capital Outlay - Increase is due to one time supplemental requests for vehicles and equipment to maintain levels of service.

Revenues Summary

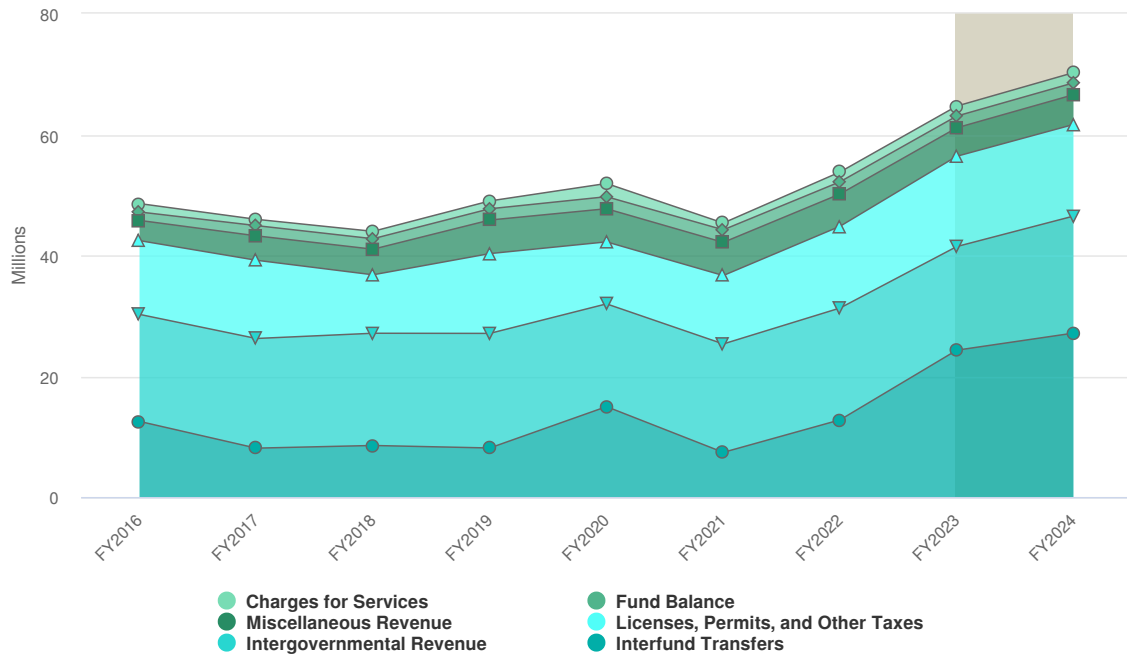
\$70,236,409 **\$5,533,802**
(8.55% vs. prior year)

Engineering and Public Works Proposed and Historical Budget vs. Actual



Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Interfund Transfers - Increase is primarily due to the increase in contractual services for the Streetscape section.

Performance Measurements

PERFORMANCE MEASUREMENTS		Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
	Days to generate first comments letters for utility permit applications	47.9	46.87	60	60
	Number of corridor retiming projects conducted	7	9	8	8
	Percentage of ERC reviews completed within 30 days	100	100	95	95
	Percentage of Right-Of-Way, Plats, and Development petitions reviewed within 10 Business days	98.15	99	85	85
	Percentage of public record requests processed within 10 days of receipt	94.5	92.75	90	90
	Percentage of technical compliance first comment letters within 30 days or less ¹	95	87.5	95	95
	Percentage of the design contracts awarded within 10 months of consultant selection	98.75	97.5	95	95
	Percentage of total incorporated area traffic study reviewed (first comment/approval) within 30 working days of receipt	100	100	90	90
	Percentage of utility permit reviews completed within 30 days ²	67.5	92	95	90
	Drainage pipes cleaned in linear feet [Vactor - NPDES Maintenance Activity] ³	43,371	36,425	216,000	216,000
	Number of Under 20' span, owner responsible, bridge inspections per year. ⁴	102	108	65	65
	Number of drainage structures cleaned [Vactor - NPDES Maintenance Activity] ⁵	1,747	2,489	38,304	38,304
	Number of monthly mechanical and electrical preventative maintenance visits on nine bascule bridges ⁶	197	189	216	216
	Number of quarterly preventative maintenance visits on 283 fixed bridges. ⁷	977	1,023	1,040	1,132

Comments

1. FY22 decrease was due to not having a full platting team; we experienced a couple of transitions that affected the team productivity.
2. FY22 was affected by staffing capacity.
3. Currently there are 2 vactors for the entire County. The division continues to work diligently with the resources available while pursuing additional equipment necessary to increase actuals.
4. Targets are established by Federal mandates. Department exceeds minimum requirements.
5. Currently there are 2 vactors for the entire County. The division continues to work diligently with the resources available while pursuing additional equipment necessary to increase actuals.
6. Goal not achieved. Electrical and Mechanical component installation for new safety Camera system. Year-end warehouse inventory management. Donald Ross Bascule Bridge issues required additional staff time

*(electricians & repairman) to troubleshoot the complex mechanical, electrical, hydraulic issue of Donald Ross. Could not plan for an unforeseen failure on such a complex structure as a bascule bridge. *Note given pay challenges hiring Electricians is and has been a challenge. Analyses will be done to reassess appropriate targets for future fiscal years in light of staffing capacity.*

7. FY21 decrease is attributed to residual covid-19 pandemic effects causing staffing shortages. FY22 and FY23 targets were established to better align with Covid-19 recovery efforts.

Environmental Resources Management

Deborah Drum
Director

Mission Statement

To establish, maintain, and implement programs for the protection, preservation, and enhancement of the land and water resources of Palm Beach County.

Department Overview

The department is comprised of the following divisions: Environmental Enhancement and Restoration, Mosquito Control, Natural Resources Stewardship, Resources Protection, and Business Operations and Community Outreach.

Learn more by visiting: [Environmental Resources Management](#) 

FY 2023 Highlights & Accomplishments

- FY 2023 saw the continuation of a robust schedule of volunteer and outreach events in addition to increased engagement of local youth to our environment through a new program that provides experiences for teachers (professional development), Virtual Live Field Trips, Trailblazers, and Green Futures Internship programs. The success of these programs was punctuated this year with another former Green Futures intern landing a full-time position in the Resources Protection Division.
- Leveraged \$1.8M of county dollars as match to secure \$4.7M in state appropriations to fully fund all projects included in the Lake Worth Lagoon Initiative Funding Request.
- Established and refined an in-house resistance and efficacy-testing regime to better gauge the results of ground and aerial adulticiding, as a routine component of the mosquito control program.

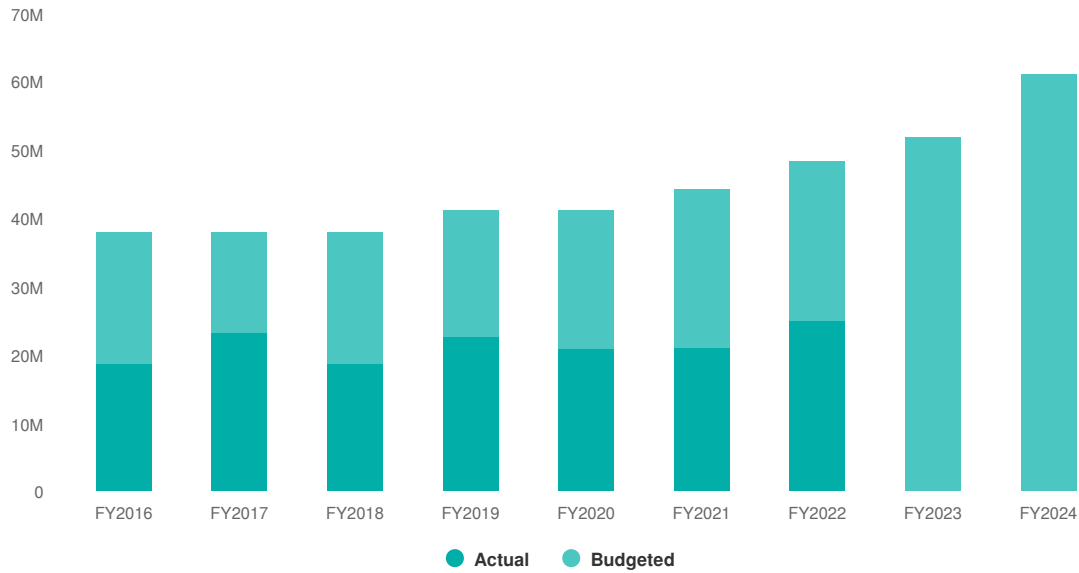
FY 2024 Emerging Issues

- Regulatory challenges associated with getting federal permits in a timely manner to meet construction schedules and successfully seek available grant funding.
- Ability to maintain sufficient funding for aging public use facility infrastructure.
- Anticipated Cycle 5 National Pollutant Discharge Elimination Permit which will affect the County's water quality requirements for compliance with Federal regulations.

Expenditures Summary

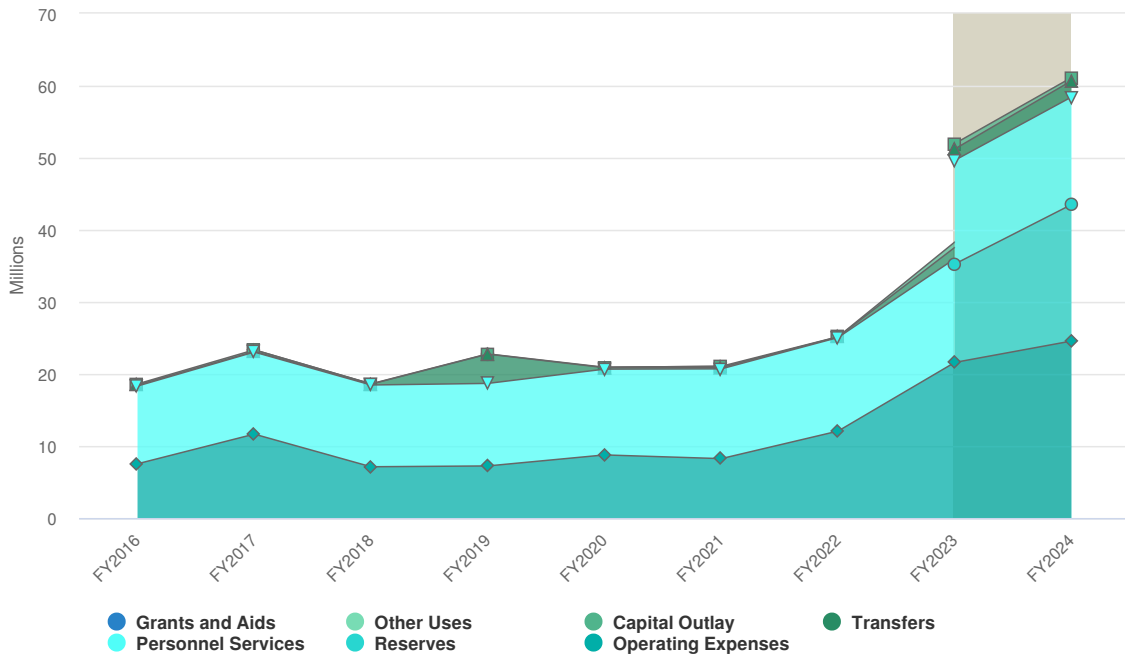
\$61,129,546 **\$9,166,564**
(17.64% vs. prior year)

Environmental Resources Management Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Operating Expenses - Increase is primarily related to carryforward funding to adequately maintain and manage 37 Natural Areas.

Capital Outlay - Decrease is primarily due to substantially complete or completion of projects and receipt of equipment in FY 2023.

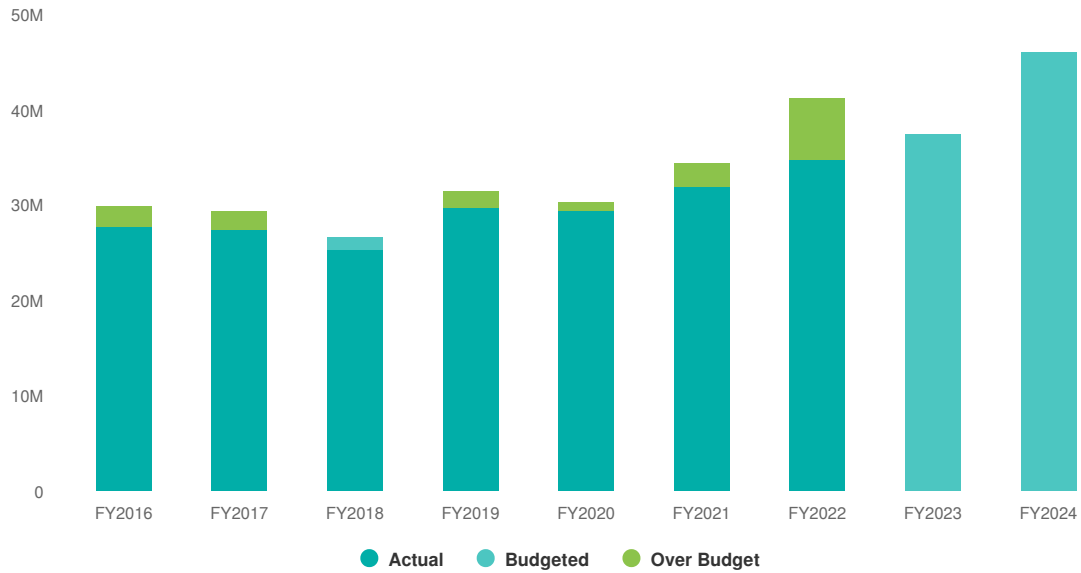
Transfers - Increase is primarily due to a new FY 2022 Unfunded State Mandate for the National Pollutant Discharge Elimination System and funding for capital projects.

Reserves - Increase is mainly due to the receipt of unanticipated revenues and closed projects.

Revenues Summary

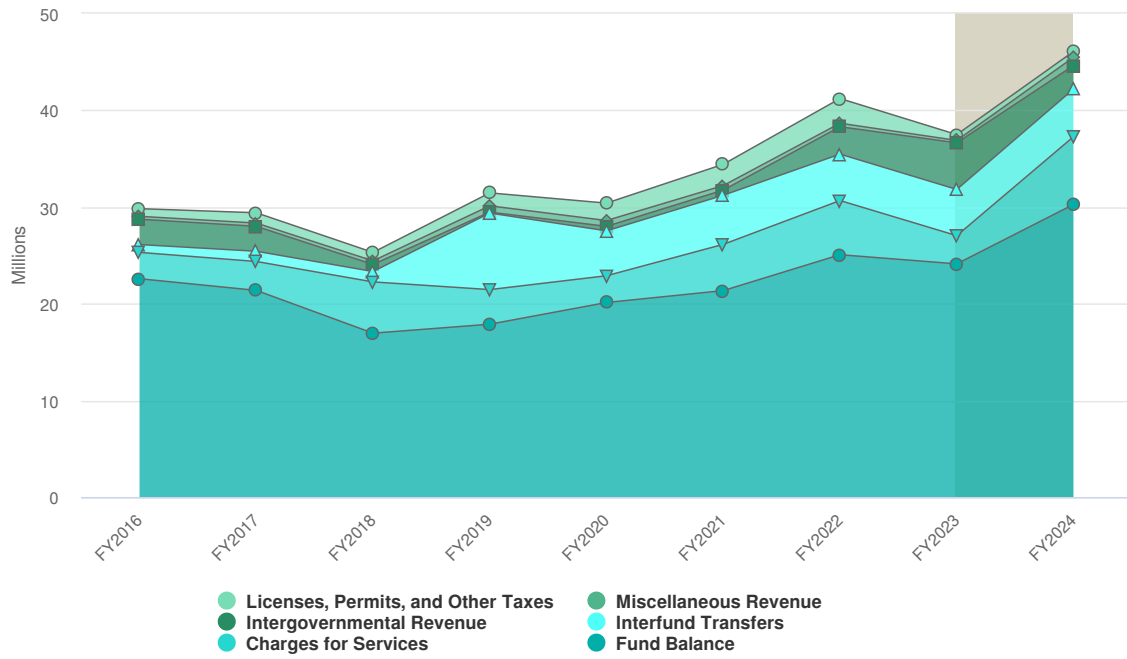
\$46,090,103 **\$8,598,175**
(22.93% vs. prior year)

Environmental Resources Management Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.


Charges for Services - Increase is primarily due to the Material Removal Agreement for the Bonefish Cove Project.

Intergovernmental Revenue - Decrease is primarily due to spending down of grants in FY 2023.

Miscellaneous Revenue - Increase is primarily due to the projected interest rates for FY 2024.

Fund Balance - Increase is primarily due to carryforward funding for projects related to Natural Areas, Manatee Protection Program, and Lake Worth Lagoon.

Performance Measurements

	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
PERFORMANCE MEASUREMENTS				
Increased acreage in restored estuarine, and freshwater habitat projects. ¹	4.65	10.3	8.11	8.11
Maintain 11-year moving average of >1M cubic yards of annual sand placement (Annual sand volume has no direct correlation to this measure). ²	1,420,000	1,400,000	1,000,000	1,000,000
Number of acres treated for mosquitos in compliance with Florida Statutes ³	980,385.16	561,053.57	700,000	700,000
Percentage of biological and hydrological monitoring events conducted in compliance with regulatory, grant or Department policy requirements.	100	100	98	98
 Percentage of facilities inspected for compliance.	100	100	98	98
Percentage of mosquito service requests completed in four business days or less	100	100	95	95
Percentage of natural area acres where the overall level of invasive/exotic vegetation coverage is 1% or less.	99	99	98	98
Percentage of natural area trails and firebreaks/accessways maintained to meet standards.	100	100	95	95
Percentage of petroleum cleanup sites to receive a State issued completion order ⁴	11.4	13.86	7	7
Percentage of petroleum storage tank inspections in compliance with State regulations. ⁵	98.36	83.65	75	75

Comments

1. For FY21, the 10 year moving average was 7.51 acres with a unit count of 4.65 acres total. Lull in construction was due to contracting, permitting and funding. 1 project was completed with work ongoing on a separate large, multi-year project. "Completed" projects are those that have been fully constructed. Metric does not include design, permitting, funding or ongoing construction. For FY22, the 10.30 acres of restoration completed exceeds the ten year moving average of 7.51 acres by 37%.
2. Exceeded 11-year moving average by 40%, thereby maintaining critical protection of coastal properties and infrastructure.
3. Mosquito control treatment need is based on the occurrence of service and environmental factors, including rainfall, temperature, wind and service requests from Palm Beach County residents, as well as mosquito trap counts and the incidence of mosquito borne disease. These factors dictate that the response will not trend over time, but by the increase or decrease of those factors.
4. Approximately 13.9 % of the 137 contaminated sites in the task assignment received a State issued Completion Order. Target of 7% was exceeded. FY23 and FY24 Targets remain at realistic figure of 7% based on staffing capacity.
5. Due to supply chain issues, maintaining compliance with State regulations was difficult, as facility related maintenance and repair often requires replacement equipment.

Facilities Development and Operations

Isami Ayala - Collazo

Director

Mission Statement

To strategically plan and deliver safe, efficient, cost effective, uninterrupted, quality services in building design and construction, building maintenance, systems operation, property management, electronic systems and security, and fleet management that provide lasting asset value, flexibility to allow continuous improvement, and facilitate the missions of the departments and governmental entities which occupy County-owned buildings.

Department Overview

The Facilities Development and Operations Department (FD&O) is responsible for siting, building, and operating the County's physical plants, major equipment, and electronics systems. This includes the buildings occupied by the Sheriff's Office and the 15th Judicial Circuit Court, as well as several other Constitutional Officers including the Property Appraiser, Supervisor of Elections, and the Tax Collector. More specifically, this includes the implementation of capital building and land improvement projects, the maintenance and operation of more than 800 occupied structures, and the countywide public safety radio system operations and maintenance.

Learn more by visiting: [Facilities Development & Operations](#) 

FY 2023 Highlights & Accomplishments

- Completed a complex repair of a critical pipe supporting the chiller/HVAC system that serves the Judge Daniel T.K. Hurley Courthouse in downtown West Palm Beach.
- Provided ongoing planning, design, construction and/or administrative support services to a number of priority and high-profile County capital improvement projects including, but not limited to, PBSO Headquarters Renewal and Replacement, Supervisor of Elections Production Facility, Homeless Resource Center 2, Roger Dean Chevrolet Stadium Renovation, South County Administrative Complex Redevelopment, and multiple new Fire-Rescue, park, and housing projects.
- Successfully completed a pilot project adding 60 radios from the Palm Beach County Schools Police Department to the County Public Safety Radio System.

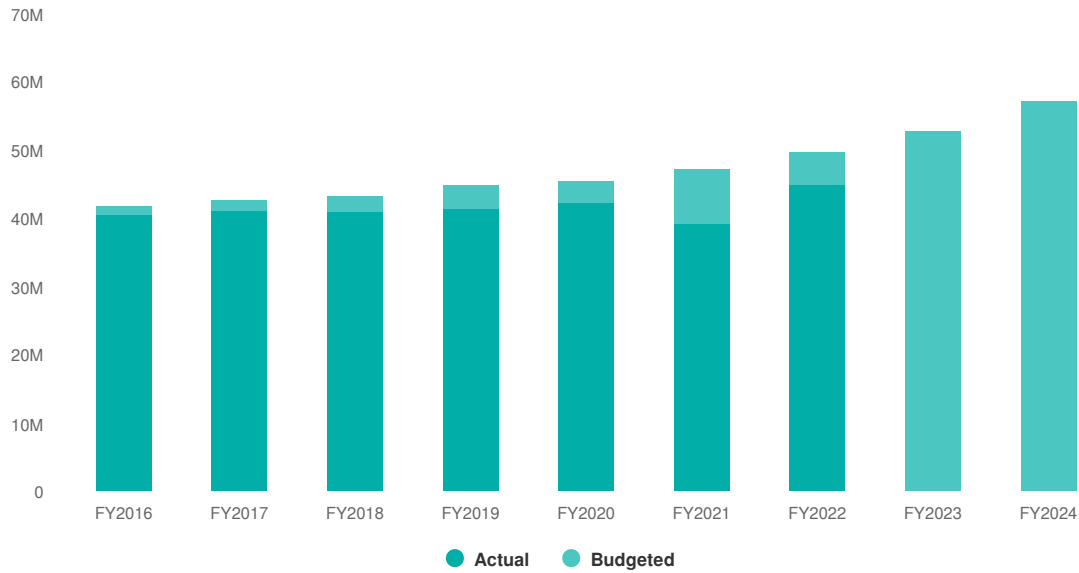
FY 2024 Emerging Issues

- Recruitment of skilled trades and project management professionals remains a challenge.
- The combination of technological advances, building systems reaching end of life, supply chain disruptions, new Florida procurement legislation, and continued inflation are impacting all aspects of capital project budgeting and scheduling, as well as creating operational disruptions.
- Multiple competitive and complex procurements are forthcoming, such as a Second Convention Center Hotel, Ryokan at Morikami Park, South County Administrative Complex Redevelopment, Agricultural Reserve leases, Racetrack and/or ATV park facilities, amongst others.

Expenditures Summary

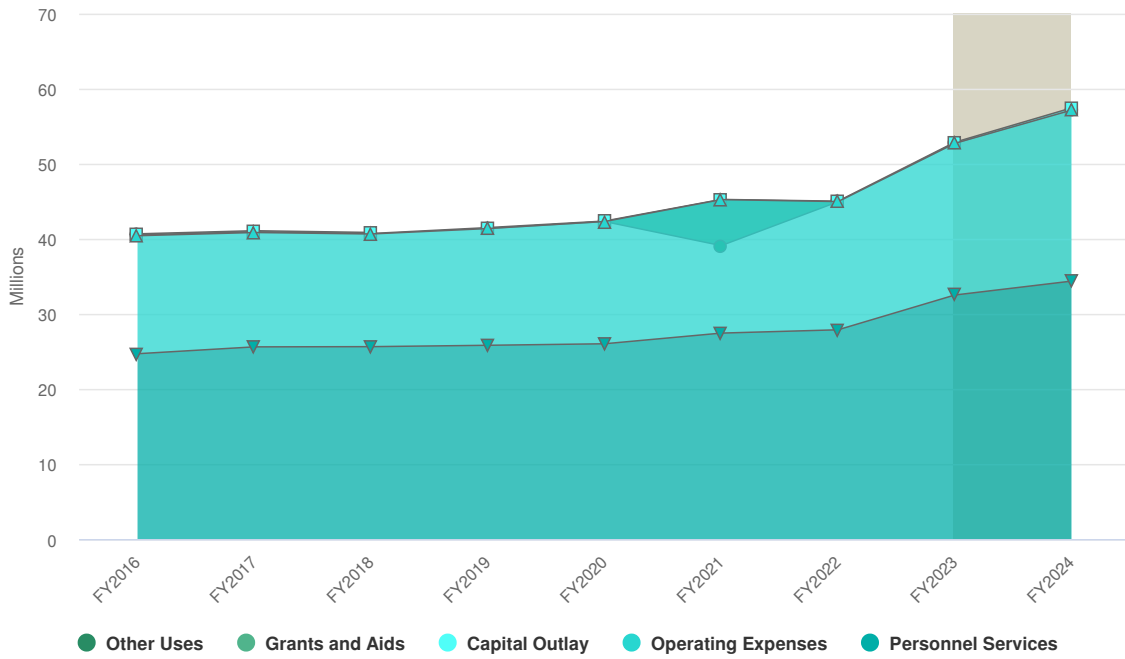
\$57,296,699 **\$4,571,804**
(8.67% vs. prior year)

Facilities Development and Operations Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Positions

Mid Year: 4 - Security Officers

Budget Process: 1 - Fiscal Manager, 1 - Facility Plant Mechanic, 1 - Locksmith

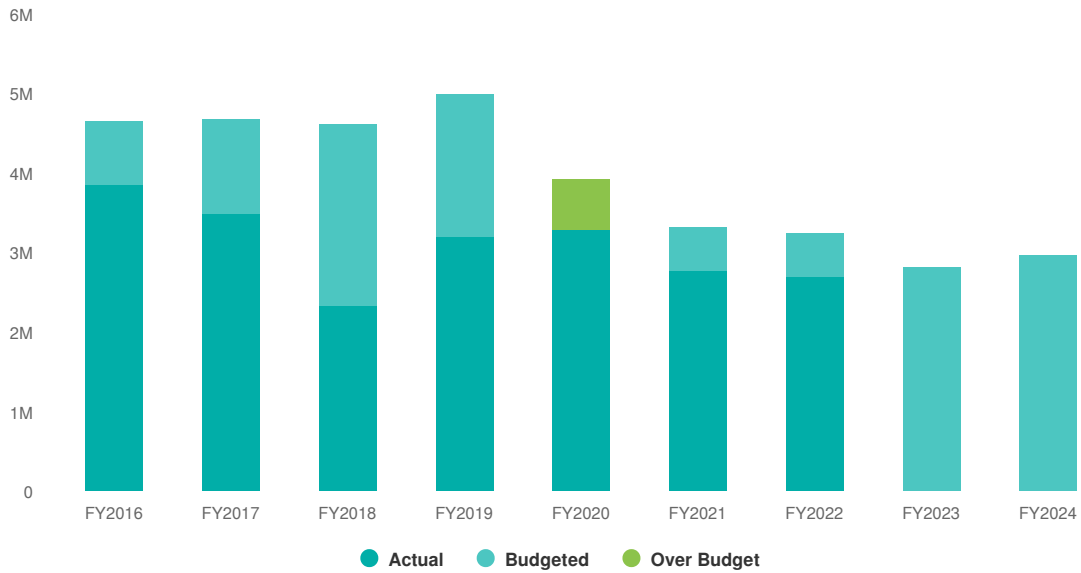
Operating Expenses - Increase is primarily due to increased security and maintenance costs.

Capital Outlay - Increase is primarily due to vehicles and equipment associated with positions added during the budget process.

Revenues Summary

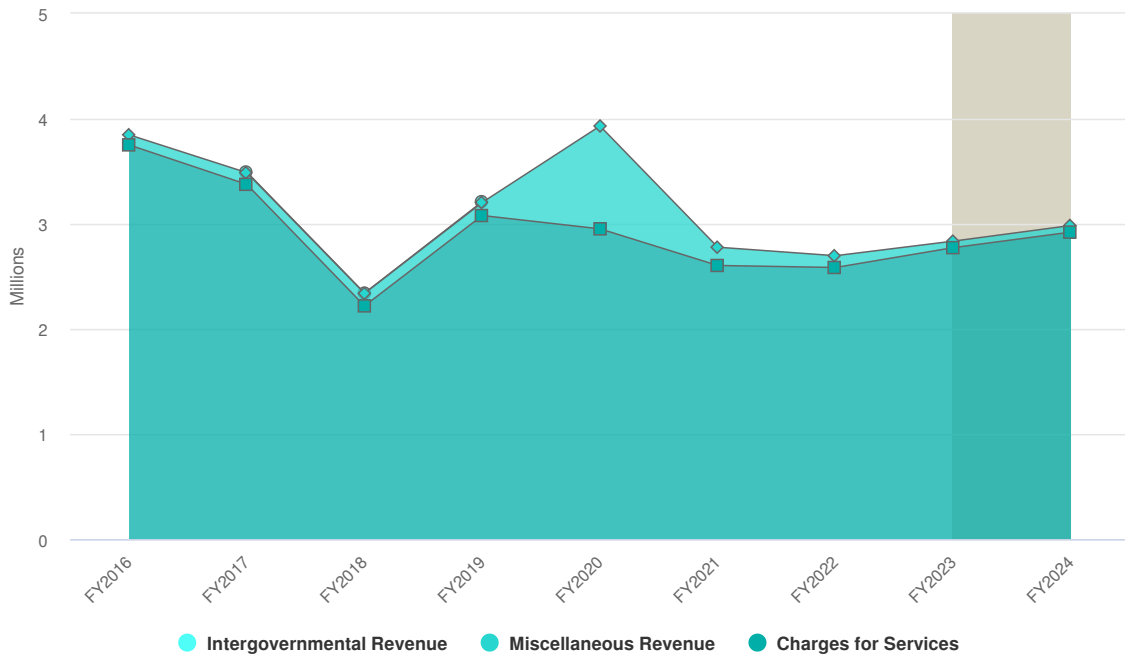
\$2,984,119 **\$149,038**
(5.26% vs. prior year)

Facilities Development and Operations Proposed and Historical Budget vs. Actual





Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Performance Measures

	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
PERFORMANCE MEASUREMENTS				
Average Number of Business Days per Month For CID to Review, Process and Forward Project Pay Applications to FDO Fiscal ¹	2.17	2.29	3	3
Average Number of Business Days per Month to Have a Non-Emergency RFPA Evaluated and Assigned to a Project Manager ²	6.49	9.71	7	7
Average number of business days per month to complete Work Orders for corrective actions ³	3.43	3.3	5	5
Average number of business days to process County Use Permits closed during month ⁴		8.24	10	10
Average time (in months) between substantial and final completions and contract close-out.	5.67	5.4	5.6	5.6
 Number of business hours per month where any FD&O managed building(s) or facility(s) countywide requires an operational accommodation to sustain business as a result of a FMD maintained building system ⁵	19.04	0	1,920	1,920
Percentage of all leases in current financial standing per month	95.7	96.55	95	95
Percentage of all open Work Orders "closed" per month	50.8	49.78	50	50
Percentage of good or excellent assessments on 50% of the overall maintained square footage ⁶	38	70	70	70
Percentage of orders processed per month by all Procurement Specialists within the expected 24-hrs turnaround time. ⁷		92.9	95	95
Ratio of Preventative Maintenance hours to Corrective Maintenance work hours per month	78.48	77.52	65	65
 Complete audit of judicial facilities to include card access, security protocols, and emergency response procedures. ⁸	2	0	2	2
Implement monthly successful testing of prohibited items with a goal of not less than 9 per month/108 annually.	118	114	108	108
Increase the Average number of customer appointments handled by the ESS Access Section on a monthly basis. ⁹		205.33	250	250
percentage of storage tank inspections completed per year without an Area of	82.05	62.5	75	75

Comments

1. An increase in workload in FY22, coupled with numerous employee vacancies and difficulty in hiring staff created a situation in which the review process for pay applications was lengthened. Staffing levels have returned to a more favorable level and we expect this measurement to fall in line with our goals as a result.
2. An increase in workload in FY22, coupled with numerous employee vacancies and difficulty in hiring staff created a situation in which the non-emergency RFPA evaluation process was lengthened. Staffing levels have returned to a more favorable level and we expect this measurement to fall in line with our goals as a result.
3. An increase in workload, numerous employee vacancies, difficulty in hiring staff and the conversion to a new work order management system created a situation in which the process to complete corrective action Work Orders was lengthened. Staffing levels have returned to a more favorable level and we expect this measurement to fall in line with our goals as a result.
4. New metric for FY21. No historical data.
5. Increased hours in FY21 were due to the main A/C line having a leak, which has since been fixed. Total hours down were 228.5; divided by 12 months = 19.04 average hours per month. FY22 saw zero hours down.
6. A large percentage of the building audits were not completed in FY20 or FY21 due to time constraints and lack of staffing. The department is looking into ways in which the outcome of this metric can be improved.
7. New metric for FY21. No historic data or baseline yet.
8. Complete audit of Judicial facilities to include card access, security protocols and emergency response procedures were conducted in FY22. Department plans to be on track for FY23 and FY24.
9. New metric for FY21. No historic data or baseline yet.

Fire Rescue

Patrick Kennedy
Fire Rescue Administrator

Mission Statement

We are committed to providing safe and secure communities by mitigating all hazards through excellence in public service.

Department Overview

Palm Beach County Fire Rescue was created by County Ordinance in 1984 to provide fire, emergency medical services, advanced life support, and transport services to the unincorporated areas of the County, as well as 19 municipalities. The Department is primarily funded by Ad Valorem taxes through two Municipal Service Taxing Units (MSTUs).

Learn more by visiting: [Fire Rescue](#) 

FY 2023 Highlights & Accomplishments

- Implemented a new Computer Aided Dispatch (CAD) Interface Engine (XAlt) to facilitate data exchanges with third-party vendors.
- Migrated the Alarm Office to an Emergency Services IP Network (ESInet) for Automatic Number/Location Identification (ANI/ALI) services. ESInet is a critical element in providing NextGen911 services.
- Extended the Whole Blood Program to Emergency Medical Services 28 and 19.

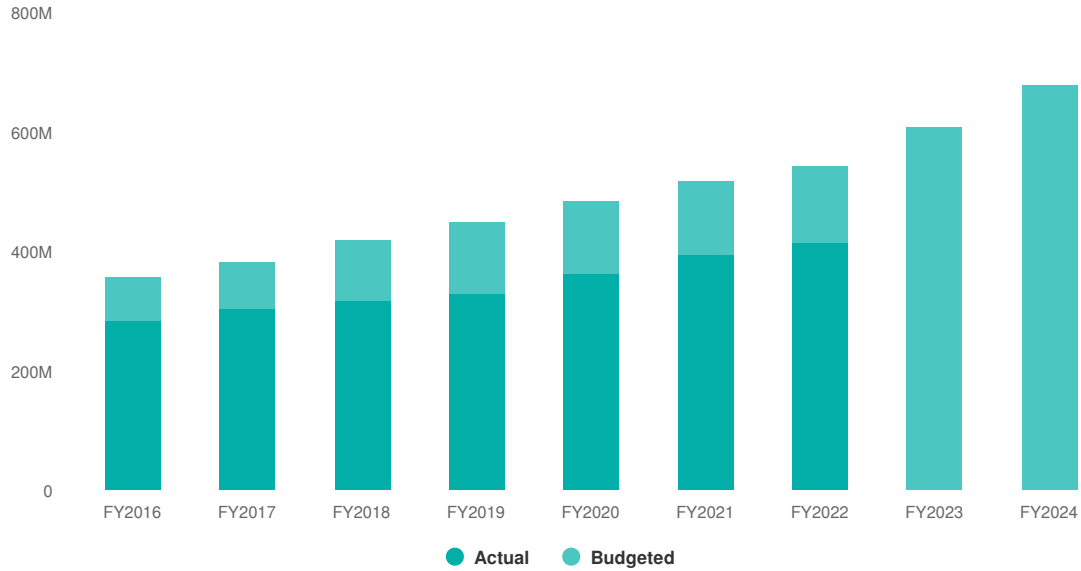
FY 2024 Emerging Issues

- Construction and vehicle pricing are on the rise and may exceed the budget for capital expenditures.
- Apparatus replacement lead times greater than 30 months.
- Completing the Florida Urban Search and Rescue (FLUSAR) development program to provide the highest level of disaster response for Palm Beach County from within Fire Rescue.

Expenditures Summary

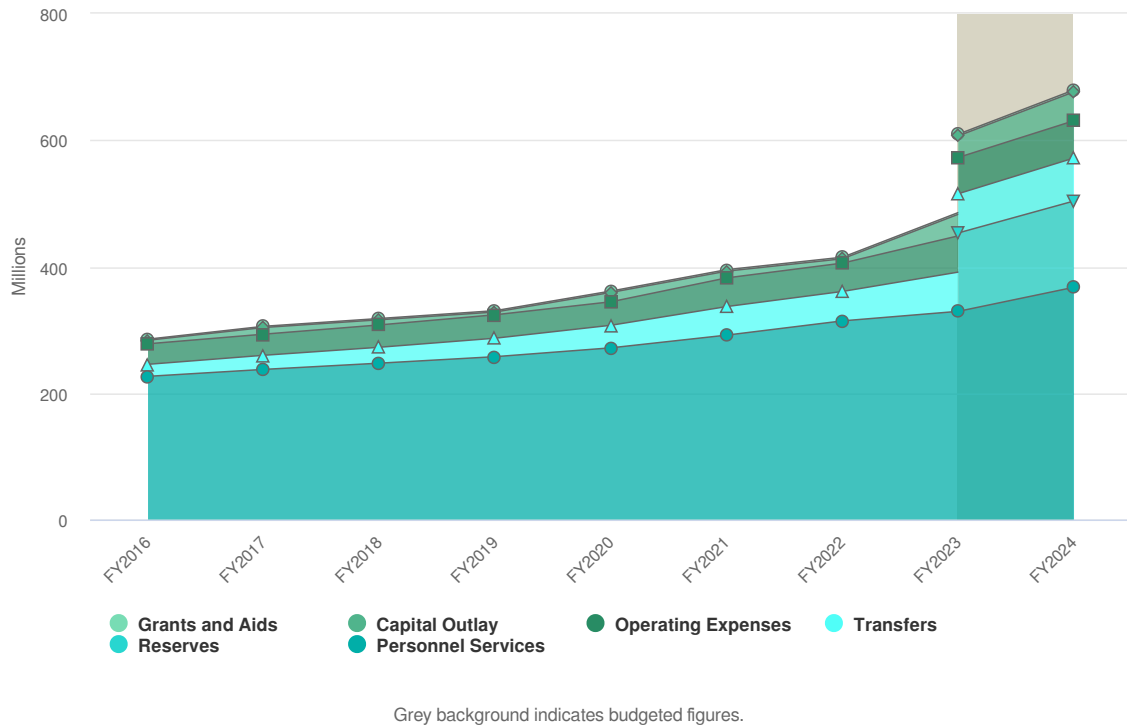
\$679,382,100 **\$69,943,276**
(11.48% vs. prior year)

Fire Rescue Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Positions

Mid-Year: 18 - Firefighter

Budget Process: 5 - Captain, 5 - Driver, 1 - Fire Inspector I, 13 - Paramedic, 3 - Staff Position

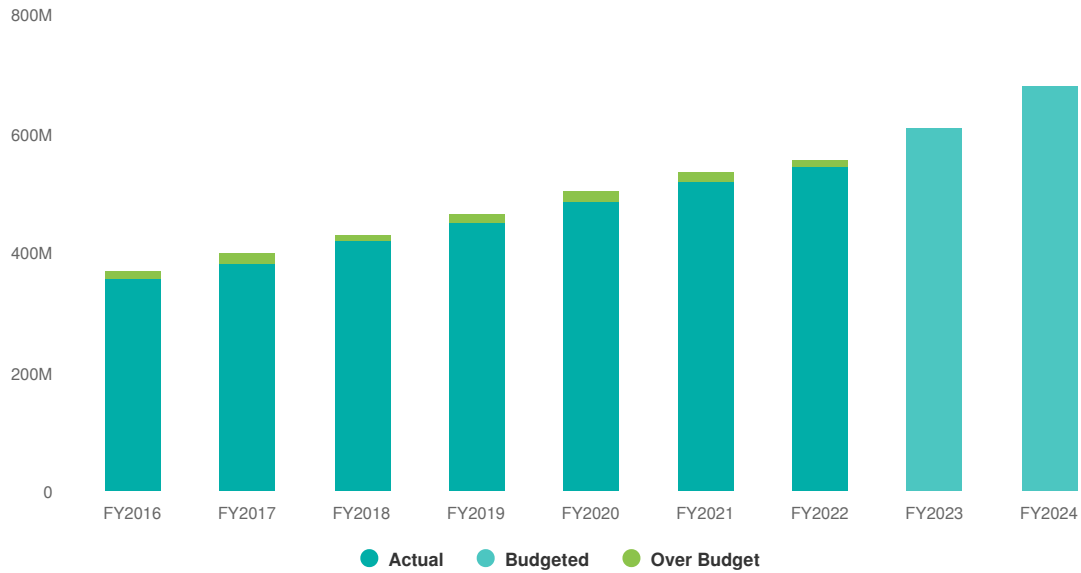
Capital Outlay - Increase is due to planned purchases/replacement of Fire Rescue vehicles/equipment and a one-time supplemental request for new capital equipment/apparatus.

Reserves - Increase is directly related to increased taxable values on homes in Palm Beach County.

Revenues Summary

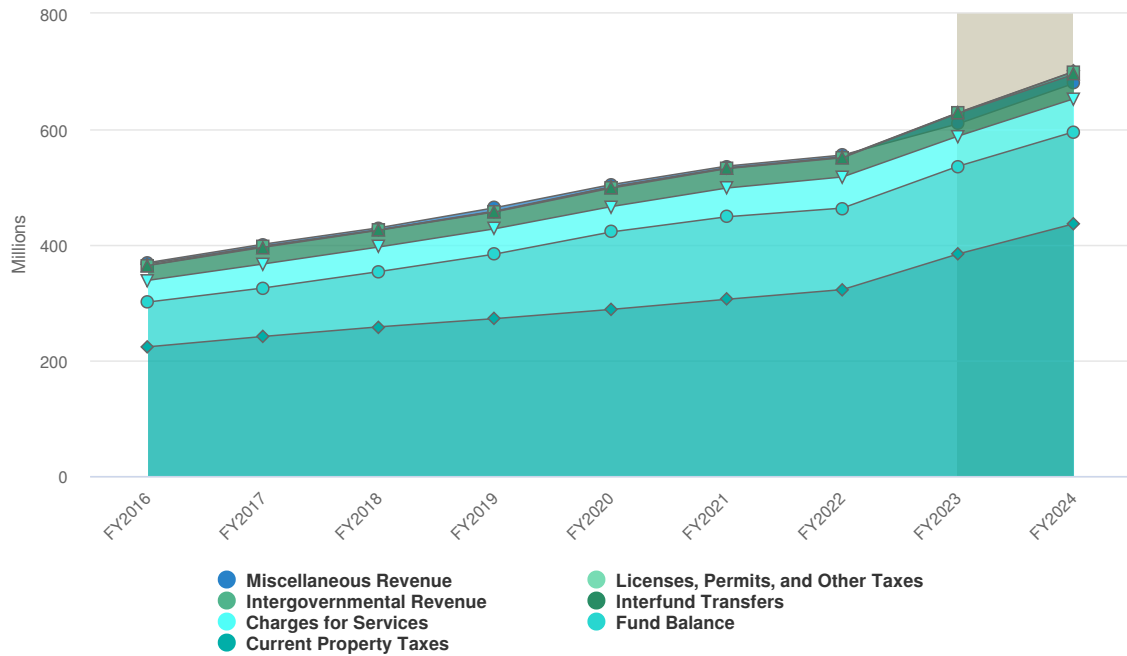
\$679,382,100 **\$69,943,276**
(11.48% vs. prior year)

Fire Rescue Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Current Property Taxes - Increase is directly related to increased taxable values on homes in Palm Beach County.

Intergovernmental Revenue - The increase is primarily due to the FY 2021 Staffing for Adequate Fire and Emergency Response (SAFER) grant award.

Performance Measurements

	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
PERFORMANCE MEASUREMENTS				
Average Total Response Time for PBCFR Legal Service Area ¹	6.77	6.88	6.5	6.5
Dispatched events handled per National Fire Protection Association	87	85	88	88
Number of annual fire inspections ²	33,765	6,755	20,000	20,000
Number of hours of training per operations personnel ³	391	307	270	270
Percentage of FAA-mandated drills with response time three minutes or less	100	100	100	100
Percentage of FAA-mandated time trials where first due response is within two minutes 45 seconds ⁴				95
Percentage of FAA-mandated time trials where second due response is within three minutes and 45 seconds ⁵				100
Percentage of available first due units	92	91	92	92
Percentage of compliance for the required fleet preventative maintenance (PM) inspections/service on emergency apparatus on time ⁶	90	85	95	95
Percentage of emergencies dispatched achieving a turnout time of 1:30 or less	92	93	90	90
Percentage of telecommunication work orders completed within 30 days	96	92	96	95



Comments

1. Best practices require average response time below 7.5 minutes. PBCFR strives for 6.5 minute response time, which is below national average.
2. 6,755 is strictly for annual fire inspections. The target goal of 20,000 included all inspections/activities. In the future, the performance measure should read "Number of activities performed by CRRD staff (not limited to just Annual Inspections). There are 12,012 Other Inspections Activities that includes but is not limited to: complaint calls, special fire marshal inspections, fireworks/shoots inspections, food truck inspections, special event inspections, re-inspections, code enforcement cases.
3. Although figures are higher in FY21 and FY22 targets, the min/target/goals for FY23 and FY24 were adjusted to be more aligned with number of mandatory hours per ISO, State of FL requirements for EMT/Medic recertifications, and mandatory trainings by County policies.
4. New metric for FY24. No historical data.
5. New metric for FY24. No historical data.
6. The minimum goal of 75% for FY22 was met, however due to fuel / mileage data discrepancies in Jan/Dec and Aug, multiple apparatus mileages were not uploaded to Assetworks. Once identified and problem corrected, the apparatus was considered overdue for PM (some only by 3 miles but still considered past due) and therefore we did not meet our target goal. To remedy this issue we have a project for FY2023 to upgrade all fuel sites in conjunction with Verizon connected fleet modules to automate consistent data with Assetworks. Per NFPA standards our PM compliance for FY2022 was 92.91%

Fleet

Isami Ayala-Collazo

Director

Mission Statement

Provide the highest quality of service in the most cost effective manner. Manage the equipment/vehicle policy fund, including specifications, assignment, funding, and disposal. Provide preventive and corrective maintenance services on vehicles and equipment. Purchase fuel and manage County fueling sites.

Learn more by visiting: [Fleet Management](#) 

FY 2023 Highlights & Accomplishments

- Continued evaluation of electric vehicle and equipment feasibility for the County fleet. Successfully initiated an Electric Vehicle Pilot Program in collaboration with the Clerk of the Circuit Court & Comptroller to evaluate the feasibility of electric vehicles and collect data to assist in potential future implementation in the County fleet.
- Collaborated with County Administration and select County departments to identify potential underutilized vehicles as a solution to supply chain issues, to alleviate unnecessary maintenance and repairs, and to reduce costs related to fuel, maintenance, and capital outlays.
- Fleet Management was recognized by the National Association of Fleet Administrators (NAFA) as one of the nation's 100 Best Public Fleets, ranking #16 overall. This program was created to recognize top performing Fleets from across the country.

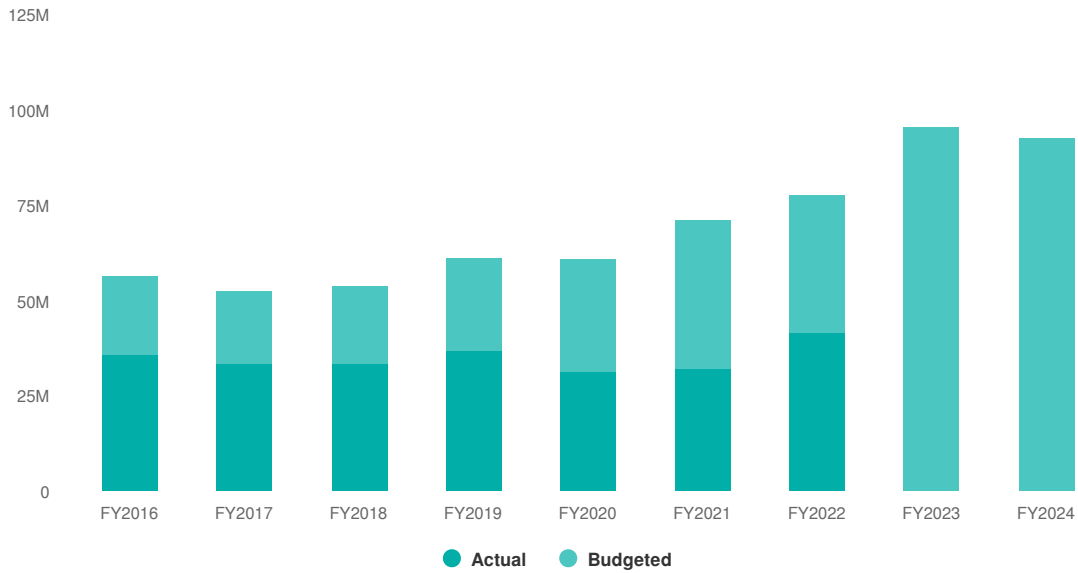
FY 2024 Emerging Issues

- Work to replace the Fuel Information System remains ongoing to ensure continuity of fuel operations. Logistics and feasibility issues continue to demand time and attention by Fleet staff and a product vendor.
- Fleet Management must continue to stay current with rapid advancements in technology, including electric vehicles and other technology that apply to the automotive industry, in order to sustain efficiency, reliability, and responsiveness as an internal service provider.
- Ongoing increases in product, fuel and service costs, new vehicle and parts delivery times, other effects, supply chain issues, and economic changes continue to command the ability to pivot to alternative sources and approaches to maintain efficiencies while sustaining daily operations.

Expenditures Summary

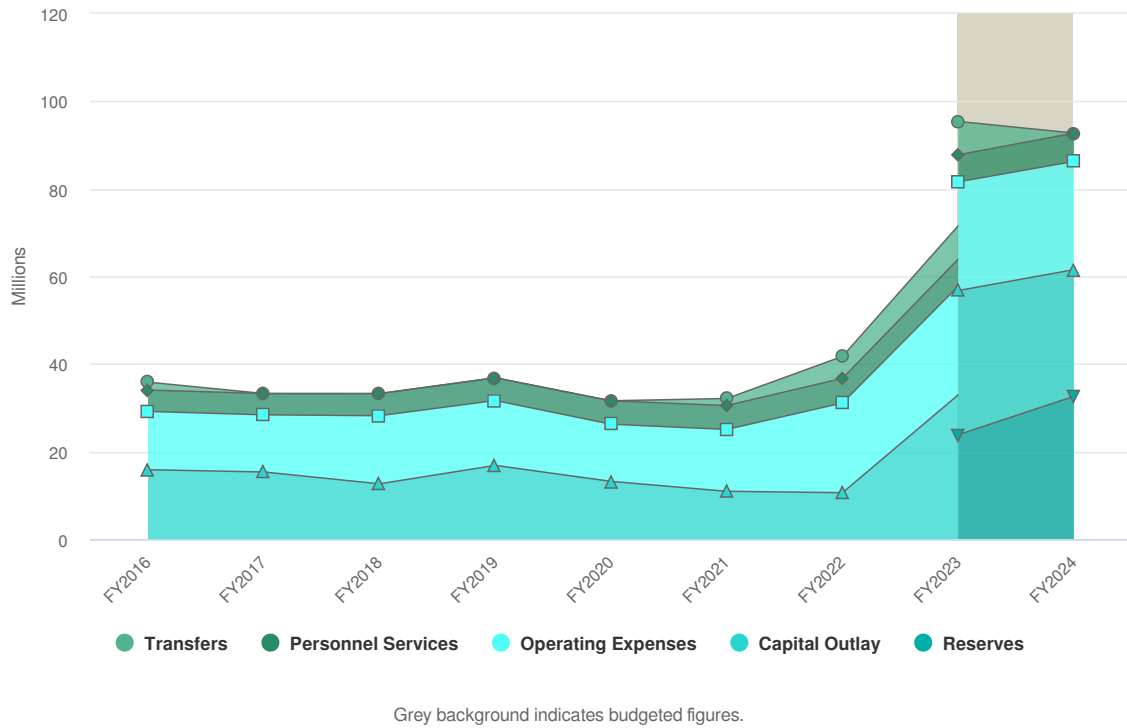
\$92,724,326 **-\$2,664,206**
(-2.79% vs. prior year)

Fleet Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Positions

Budget Process: 3 - Automotive Technician II

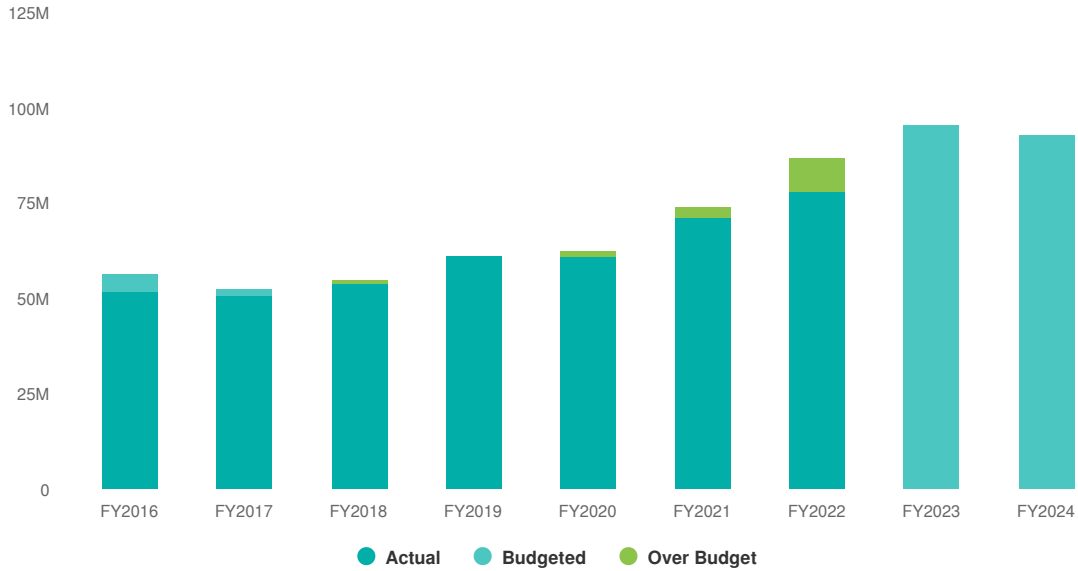
Capital Outlay - Decrease is primarily due to a carry forward of funding in FY 2023 for new and replacement assets which also had a corresponding increase to reserves.

Transfers - Decrease is primarily due to Fleet returning unspent maintenance funds to the General Fund in FY 2023.

Revenues Summary

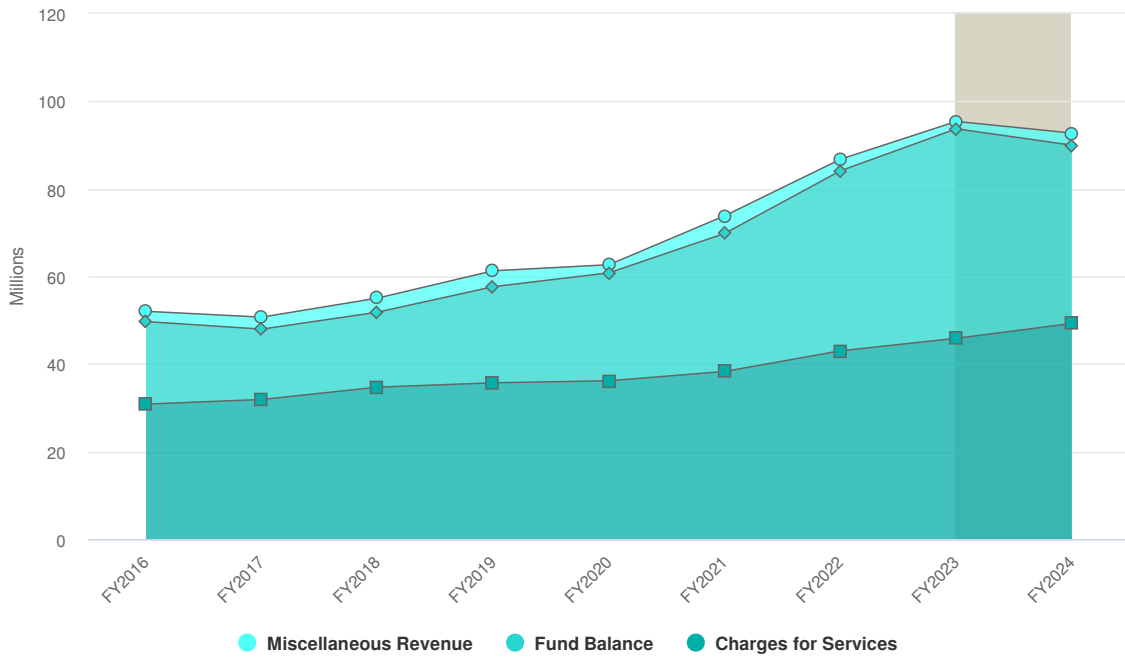
\$92,724,326 **-\$2,664,206**
(-2.79% vs. prior year)

Fleet Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Miscellaneous Revenue - Increase is primarily due to an anticipated increases in equipment rental and equipment maintenance fees.

Fund Balance - Decrease is primarily due to the delivery of equipment and vehicles in FY 2023.

Performance Measurements

	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
PERFORMANCE MEASUREMENTS				
Average age of fleet program vehicles. ¹		3.8	5	5
Average vehicle downtime days ²	5.68	6.7	6.5	6.5
Percentage of Fleet available for county use, which encompasses asset downtime, scheduled vs. unscheduled repairs, PM compliance, parts availability, fleet age and condition	92.2	91.5	90	90
Percentage of actual labor hours spent versus technician logged hours (technician productivity) ³	115.75	107.25	110	110
Percentage of all service survey responses returned as being satisfied	99.3	98.3	95	95
Percentage of all work performed as scheduled repairs vs unscheduled.	73.9	75.7	75	75

Comments

1. New metric created in FY22. Data not available for previous years.
2. FY22 increase is due to supply chain issues in receiving parts.
3. Completion of repair/maintenance in less time than is national industry standard will result in exceedance of 100%.

Housing and Economic Development

Jonathan B. Brown


Director

Mission Statement

Changing lives and transforming neighborhoods into balanced communities.

Department Overview

The department is comprised of the following divisions: Contract Development and Quality Control; Finance & Administrative Services (FAS); Capital Improvements, Real Estate, and Inspection Services; Mortgage and Housing Investments (MHI); Business and Economic Development; and Strategic Planning and Operations.

Learn more by visiting: [Housing and Economic Development](#) 

FY 2023 Highlights & Accomplishments

- Awarded \$30.6M for the production and preservation of 880 affordable and workforce housing units.
- Assisted in the creation/retention of 4,281 jobs through business programs and partnerships.
- Assisted 8 public facilities and infrastructure improvements serving 59,855 county residents.

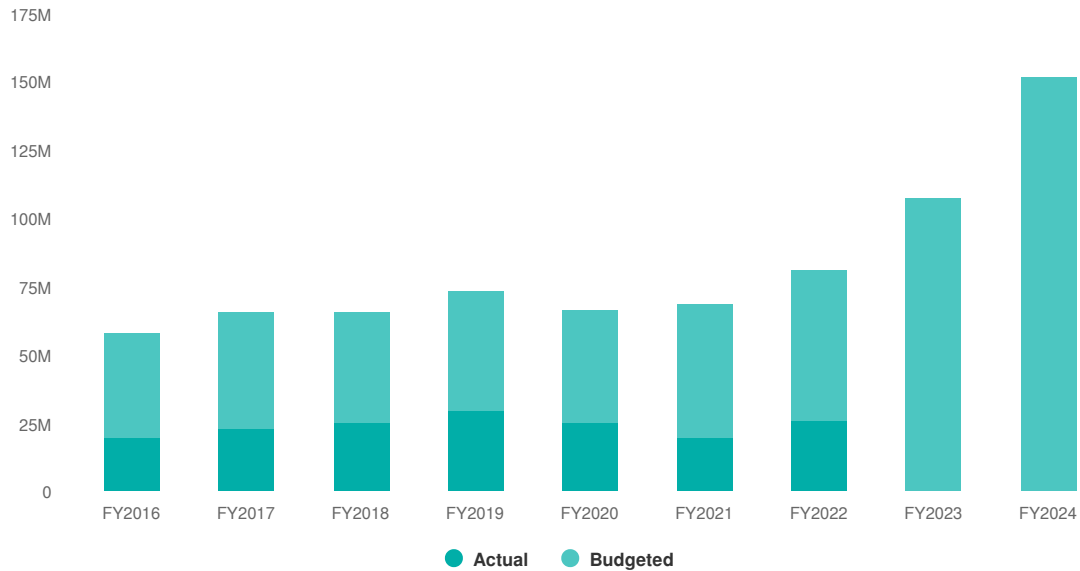
FY 2024 Emerging Issues

- Challenges recruiting new personnel and filling open job positions.
- Rising insurance premiums and interest rates are increasing costs for homebuyers and developers alike, pushing housing prices even further from affordability.
- Extreme inflation in construction costs challenge County funding capacity.

Expenditures Summary

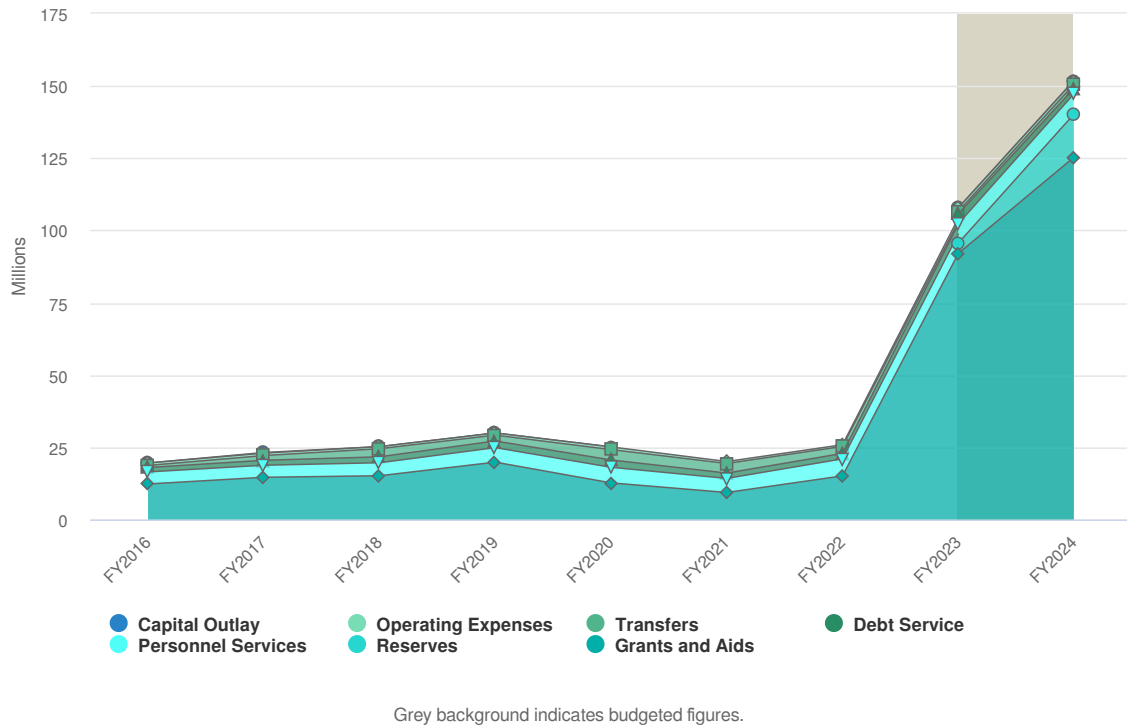
\$151,863,943 **\$44,068,761**
(40.88% vs. prior year)

Housing and Economic Development Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Debt Service – Decrease is primarily due to the FY 2023 principle payment to the U.S. Department of Housing and Urban Development.

Grants and Aids - Increase is primarily due to carryovers and anticipated grant award increases in the Affordable Housing Trust Fund, the State Housing Initiatives Partnership (SHIP) Program, and the Housing and Economic Stability Fund relating to Community Development Block Grants.

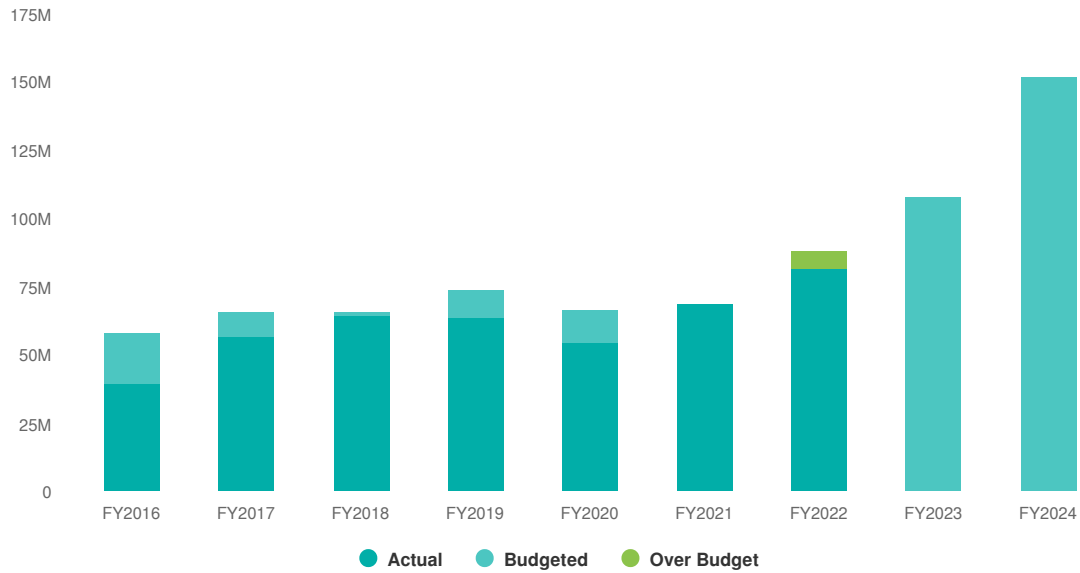
Transfers – Increase is primarily due to the completion of three Economic Development Incentive projects.

Reserves – Increase is primarily due to miscellaneous revenues received in FY 2022 and additional funding allocation for FY 2023/2024 SHIP program administrative costs.

Revenues Summary

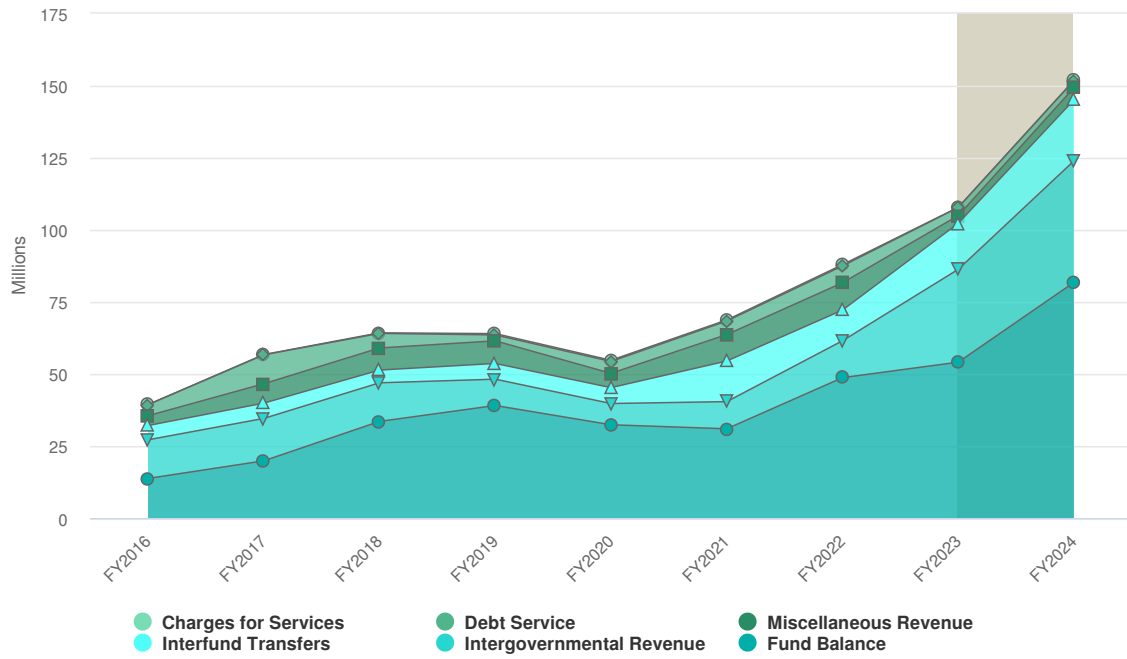
\$151,863,943 **\$44,068,761**
(40.88% vs. prior year)

Housing and Economic Development Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source






Grey background indicates budgeted figures.

Intergovernmental Revenue - Increase is due to carryovers for the Affordable Housing Trust Fund, the State Housing Initiative Partnership (SHIP) Program, and the Housing and Economic Stability Fund relating to Community Development Block Grants. This also resulted in an increase to Fund Balance.

Miscellaneous Revenue - Increase is primarily due to projected interest rates for FY 2024.

Interfund Transfers - Increase is primarily due to additional funding for Housing Initiatives.

Performance Measurements

	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
PERFORMANCE MEASUREMENTS				
Number of businesses assisted (all programs). ¹			700	700
 Number of collaborative projects with other County departments, municipalities, public agencies, and private entities.	17	21	20	20
Number of new jobs committed (all programs) ²	3,496	2,358	1,500	1,500
Number of retained jobs committed (all programs) ³	3,456	2,003	1,500	1,500
Number of homeless and at-risk persons provided with services funded by HED. ⁴			2,950	2,950
Number of homeowners provided with mortgage assistance / foreclosure prevention. ⁵	963	43	225	225
 Number of multi family housing units constructed with HED funding assistance. ⁶	123	11	224	224
Number of persons provided with social services funded by HED	3,593	4,368	4,000	4,000
Number of purchase assistance home acquisitions closed (SHIP / HOME / WHP). ⁷	17	20	100	100
Number of single family housing units constructed with HED funding assistance. ⁸	235	10	4	4
Number of single family housing units rehabilitated with HED funding assistance. ⁹			24	24
 Number of inspections and site visits completed ¹⁰			100	100
Total number of beneficiaries served by completed capital improvements projects ¹¹			45,000	45,000

Comments

1. This metric was created in FY22 to commence tracking in FY23 and does not have a base output at this time. Target for FY23 was estimated based on staff capacity.
2. New jobs committed via new County-issued bonds approved. New jobs created by partner agencies as part of their contractual obligation. Partner agencies are: BBIC, BLF/CEO, FARD, FAU Tech Runway, TED Center, and BDB. The Covid-19 Pandemic made significant negative impacts on this metric in FY20 but seems to have rebound in FY21 and FY22. As post-pandemic recovery takes place, Targets for FY23 and FY24 will be adjusted accordingly.
3. ew jobs committed via new County-issued bonds approved. New jobs created by partner agencies as part of their contractual obligation. Partner agencies are: BBIC, BLF/CEO, FARD, FAU Tech Runway, TED Center, and BDB. The Covid-19 Pandemic made significant negative impacts on this metric in FY20 but seems to have rebound in FY21 and FY22. As post-pandemic recovery takes place, Targets for FY23 and FY24 will be adjusted accordingly.
4. This metric was created in FY22 and does not have a base output at this time. Target for FY23 was estimated based on staff capacity and projected funding availability.

5. Due to additional funding sources made available through the Covid-19 Pandemic, an increase in this metric was achieved. Targets for FY22 and FY23 were projected based on ideas of what future available funds might be.
6. In FY22, Flagler Station and Heron Estates Family were completed in Summer 2022. More projects are lined up for FY23 and FY24.
7. Funding sources were reduced, therefore, there was a limitation on how many applicants could be assisted. Funding sources will increase in FY23 and FY24, therefore allowing for more assistance to be provided.
8. FY21, Q2: Large number of owner occupied homes (224) improved through Coronavirus Relief Fund Emergency Repairs Program. Additional units completed through SHIP Emergency Repairs and Housing Rehabilitation Programs. In FY22, targets and goals were established with projected funds available. FY23 and FY24 targets remain conservative based on projected available funding.
9. This metric was created in FY22 to commence tracking in FY23 and does not have a base output at this time. Target for FY23/24 was estimated based on staff capacity and projected funding availability.
10. This metric was created in FY22 to commence tracking in FY23 and does not have a base output at this time. Target for FY23/24 was estimated based on staff capacity and projected funding availability.
11. This metric was created in FY22 to commence tracking in FY23 and does not have a base output at this time. Target for FY23/24 was estimated based on staff capacity and projected funding availability.

Human Resources

Wayne Condry
Director

Mission Statement

To enable County departments to meet their service delivery responsibilities by hiring the most qualified employees, retaining valued employees by ensuring effective leadership, ensuring competitive wages and benefits, ensuring effective labor/management relations, providing training and development opportunities, and offering a safe and discrimination-free environment.

Department Overview

The department is comprised of the following divisions: Compensation and Records, Employee Relations, Fair Employment Programs, Recruitment and Selection, and Training and Organizational Development.

Learn more by visiting: [Human Resources](#)

FY 2023 Highlights & Accomplishments

- Presented 11 training workshops to staff on conducting legally defensible interviews, successful interviewing strategies, and advanced interviewing techniques. Also reviewed/approved 6,434 interview questions/exercises for 515 jobs countywide.
- Successfully completed the FMLA conversion to United Healthcare one month ahead of schedule, in conjunction with Risk Management.
- The Training & Organizational Development division doubled the number of professional development opportunities offered through the Training and Employee Development System, delivered or managed an additional 13 professional development sessions targeted at specific departmental needs, and provided strategic planning support to three different agencies within the County. The division also introduced the use of Udemy through their partnership with the Palm Beach County Library System as an option for online learning at no additional cost to the County.

FY 2024 Emerging Issues

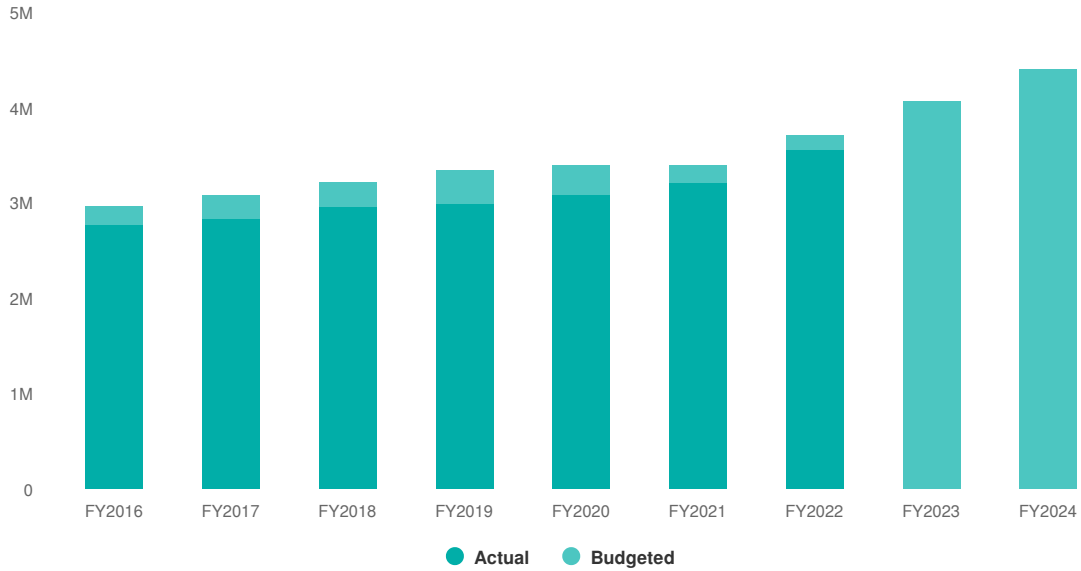
- The Great Resignation hit public sector employers nationwide particularly hard. Adjusting/expanding the types of benefits offered, and promoting those that appeal to all segments of the labor force, may help attract new and retain current employees.
- Human Resources in conjunction with the Communications Workers of American Union are experiencing challenges associated with the impacts of Senate Bill 256. The bill impacts Employee Organizations Representing Public Employees.
- Fair Employment Programs and Employee Relations continue to see a rise in complaints, particularly as it relates to upper-level management. This increase indicates the critical need for more resources to develop and provide additional training opportunities in the following areas: performance management, critical thinking, innovation, strategic thinking, and planning. Emphasis will be placed on performance management and accountability. In a review of our mandatory leadership and professional development programs, there continues to be a gap in the area of talent development for leadership. There are no tailored programs for professional growth until the opportunity arises through the Leadership Experience and it is limited to a small number of participants with the expectation of senior leadership readiness. As a result, we will temporarily be discontinuing the Leadership Experience program in 2024 to focus on creating a two-day Excellence In Supervision 2.0 to serve the professional development needs of our division. Additional headcount resources are needed to support Human Resources training, professional development, and organizational development needs countywide. These include Respectful Workplace training for employees and their Supervisors, Fair Employment Programs training, Employee Relations training, Professional development, Executive Coaching, and mandatory and prescribed leadership curriculum for all levels of management of the County.



Expenditures Summary

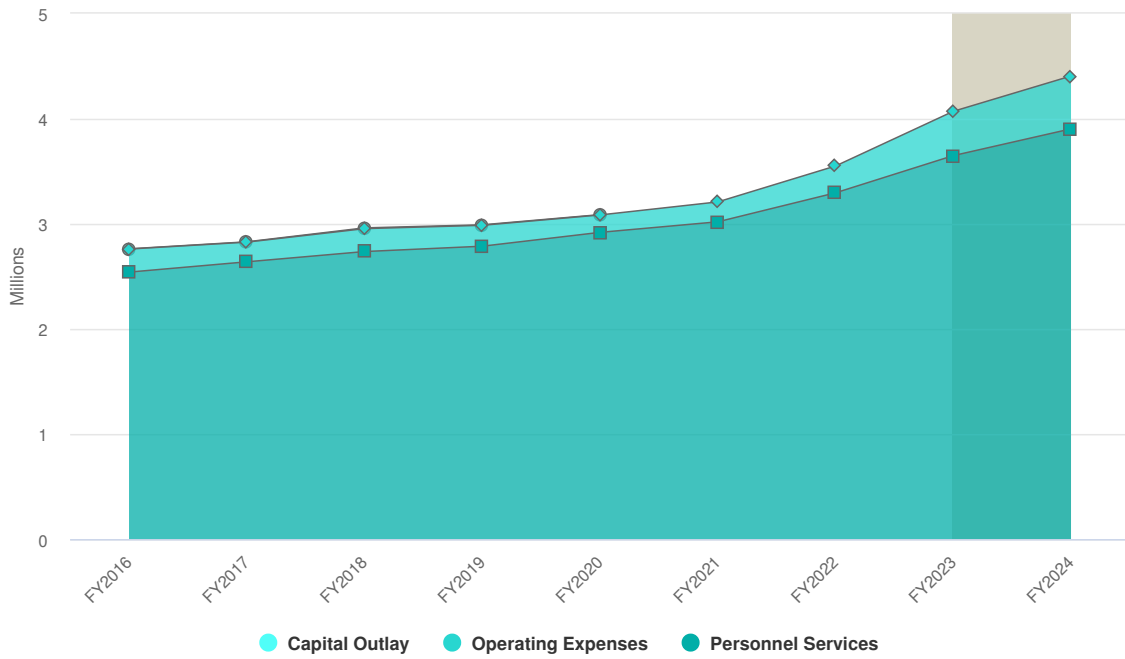
\$4,406,637 **\$336,168**
(8.26% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



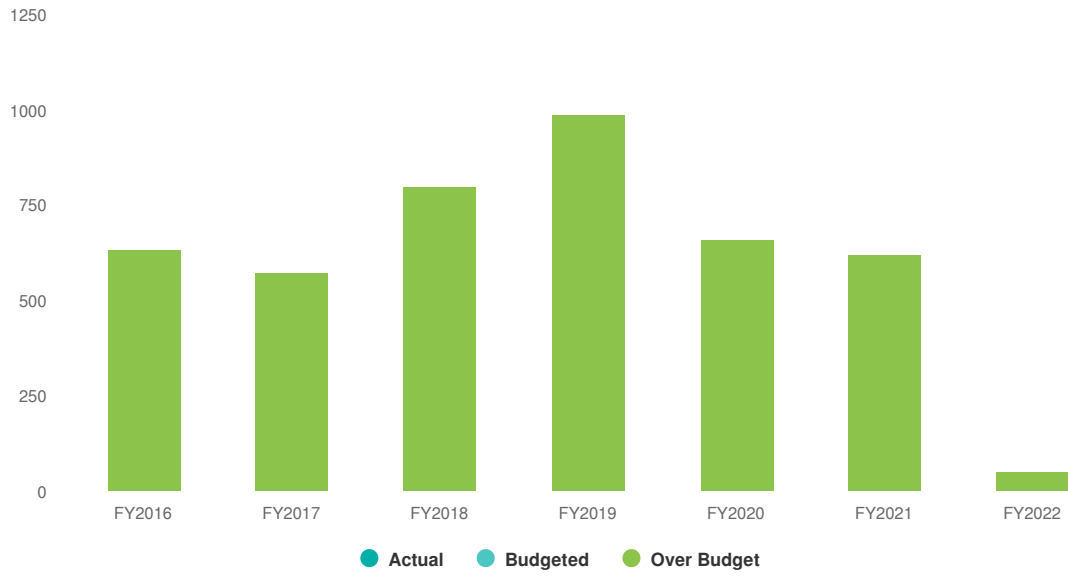
Grey background indicates budgeted figures.

Operating Expenses - Increase primarily due to the NMS Management Services (alcohol and drug testing) 5 year contract renewal and additional funding for countywide leadership development training and certification training for Human Resources professional staff.

Revenues Summary

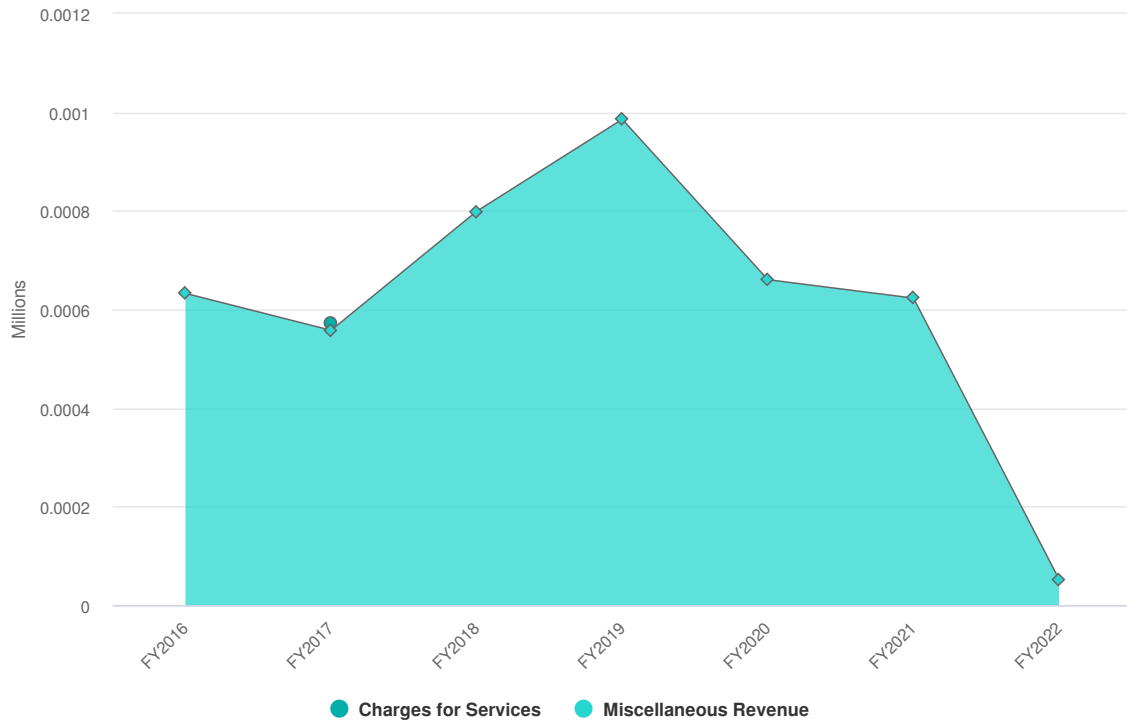
\$0 **\$0**
(% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Performance Measurements

	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
PERFORMANCE MEASUREMENTS				
Average days to generate a referral list upon receipt of NER ¹	26.7	24.15	23	23
Average yearly rating of program satisfaction (rating 1 to 4, with 4 being the highest)	3.8	3.9	3.75	3.75
Number of disciplinary actions reviewed/logged ²	127	56		
Number of discrimination charges filed with external agencies ³	7	7	35	35
Number of employment applications rated ⁴	14,537	14,872	15,000	15,000
Number of grievances filed by employees	48	32	64	64
Number of staff trained ⁵	683	1,415	1,400	1,400
Percentage of charges of discrimination responded to within 90 days	100	100	90	90
Percentage of internal investigations completed within 90 days ⁶	46	42	90	90



Comments

1. Covid-related increases in FY21 are noted due to other Covid-related duties taking priority and needing to be addressed.
2. Figures in 2020 and 2021 increased due to Covid-related issues combined with an increase of failure to appear in emergency activation situations. Figures seemed to decrease in FY22 once staff were provided with remote work options. FY23 and FY24 targets were eliminated as this metric is based on other departments' demand and not in control of the HR Department. This metric show workload.
3. Data indicates when employees are content with internal processes, they are less likely to seek external relief.
4. The US continues to experience the lowest Unemployment Rate in 50 years, reducing the number of job applicants. FY22 number of applicants (applications rated) for PBC BCC jobs is significantly below projected goal. A crisis at the national and local levels, the US Federal Reserve Chair targeted the high level of open jobs, and acted to raise interest rates, in the Fed's effort to slow demand for workers and bring down the number of open jobs. Per US DOL report for period ending April 2022, there are 2 open jobs for every 1 worker in the US labor force. 'Applications rated' does not include any other tasks in the hiring cycle. The average number of job posted at any given week in previous years year averaged 50-60 open jobs, this past year has averaged 100+ open positions posted. Staff's open position workload has increased by 67%. There are now 2X- 4X the numbers of tasks performed to extend a job offer and onboard a new hire. Per Robert Half staffing there is a 10-20% increase in candidates 'ghosting' employers; thus, when a job is re-advertised, the process generates additional work for staff, including but not limited to: Creating re-advertisements, revising rating criteria/re-rating emp apps accordingly; exploring external sources and meeting new ad requirements; increased numbers of reference checks to conduct (e.g., if 3 candidates decline, staff are conducting 8-10 additional reference checks); implementing additional drug screens, physicals, criminal background checks; for each new referral list issued staff must perform compliance tasks each time as applicable (i.e., process Veterans Preference candidates and monitor targeted position documentation).
5. The Training and Organizational Development Coordinator retired in January 2021 with a replacement coming onboard in May 2021. Although online and virtual trainings were more available in FY21 during Covid-19, and in-person trainings slowly started to take place again, participant capacity continued to be limited due to Covid-19 safety protocols. FY22 sees a return of participants with figures closer to pre-pandemic actuals.
6. FY21 delays have been as a result of Covid-19. EEOC filings were temporarily placed on hold internally and by the EEOC agency, resulting in a delay in meeting the 90 day turnaround time. Between devoting

substantial resources to preventative training and a substantial increase of internal complaints in FY22, the division does not have enough resources to efficiently reach its missions and goals. To support the longer-term goal of driving down internal complaints and increasing response times, more resources must be invested in preventative training.

Information System Services

Archie Satchell

Chief Information Officer

Mission Statement

To build and optimize the County's information technology (IT) infrastructure as a secure, reliable, and affordable resource for automating work processes, enabling management decision-making, and providing public access to County information and programs. Centralized oversight of technology resources will be established through enterprise policies, standards, strategic plans, and governance committees.

Department Overview

Information Systems Services (ISS) provides a broad range of IT services including: installation and maintenance of the County's fiber optic network; technical support for computing platforms such as UNIX and Windows servers, desktop computers, laptops, tablet PCs, printers, and smart phones; developing custom software applications for County agencies; maintaining an inventory of more than 350 in-house software applications; the enterprise email system and numerous commercial vendor packages; Oracle database administration; enterprise Geographic Information Systems (GIS); installation and maintenance of all landline, cellular telephones, and related equipment including voice over IP (VoIP); video conferencing; IT project management; 24x7 Help Desk; user training; enterprise software licensing; and document imaging and scanning. In addition, ISS is responsible for back-up and recovery, security, and IT Resource Management for the procurement of IT-related goods and services.

Learn more by visiting: [Information Systems Services](#)

FY 2023 Highlights & Accomplishments

- Successfully implemented Robotic Process Automation (RPA) toolsets, harnessed Business Intelligence software, and introduced SMS messages as a new channel of communication, amplifying our commitment to enhancing customer engagement through reliability, scalability, and innovation.
- Replaced our legacy Interactive Voice Response (IVR) System to an enterprise-wide IVR System geared towards an efficient customer journey personalization menu that includes features such as credit card payments, ANI Lookup, SMS notifications, Account Balance, and Check payments.
- The Cybersecurity Awareness program increased content and topics, leading to increased cyber risk reporting by county staff, reduced simulated click-rate, and relationship building between the Enterprise IT Security division and county staff.

FY 2024 Emerging Issues

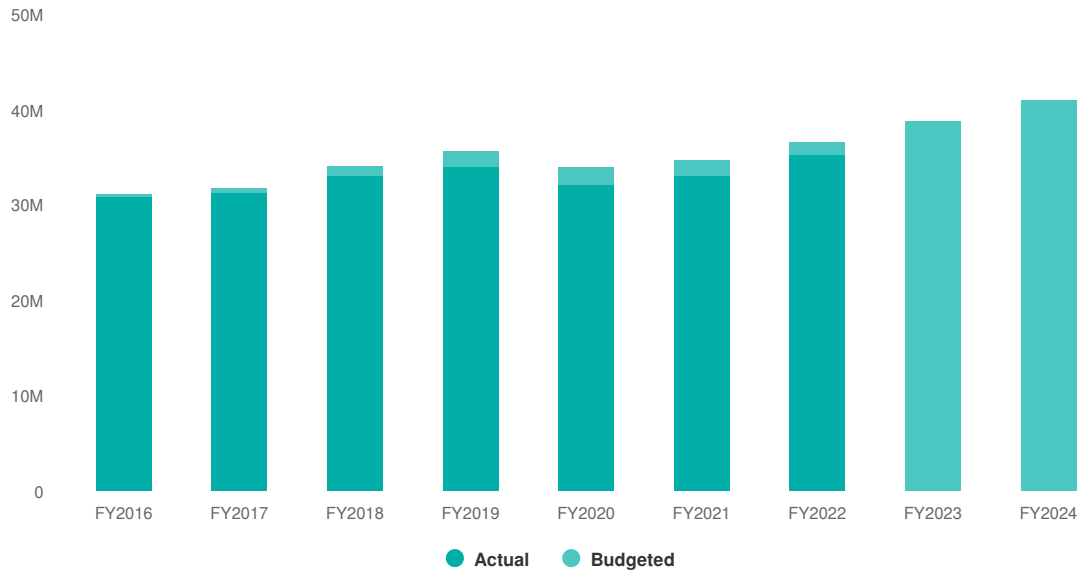
- The dynamic landscape of Machine Learning, Conversational/Transactional Chat Bots, and Artificial Intelligence (AI) mandates a proactive shift to contemporary software architectures. Embracing these innovations is pivotal to sustaining competitiveness and delivering cutting-edge solutions in predictive analytics and user interaction.
- Due to its infancy, Generative AI lacks awareness among security professionals and hinders setting an appropriate cyber-risk appetite. Nefarious usage includes deepfakes and limited toolsets to detect content generated by Generative AI.
- Additional laws and sanctions at the State and Federal levels impact digital content consumption and procurement of varying devices.



Expenditures Summary

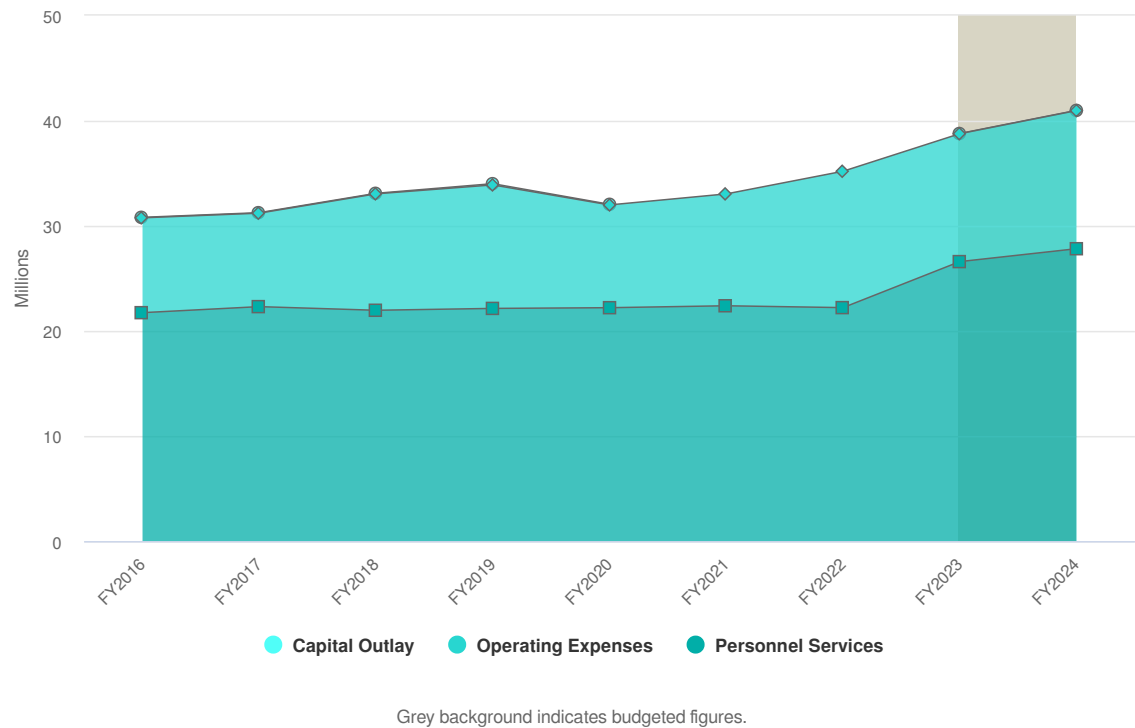
\$40,985,328 **\$2,201,366**
(5.68% vs. prior year)

Information System Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

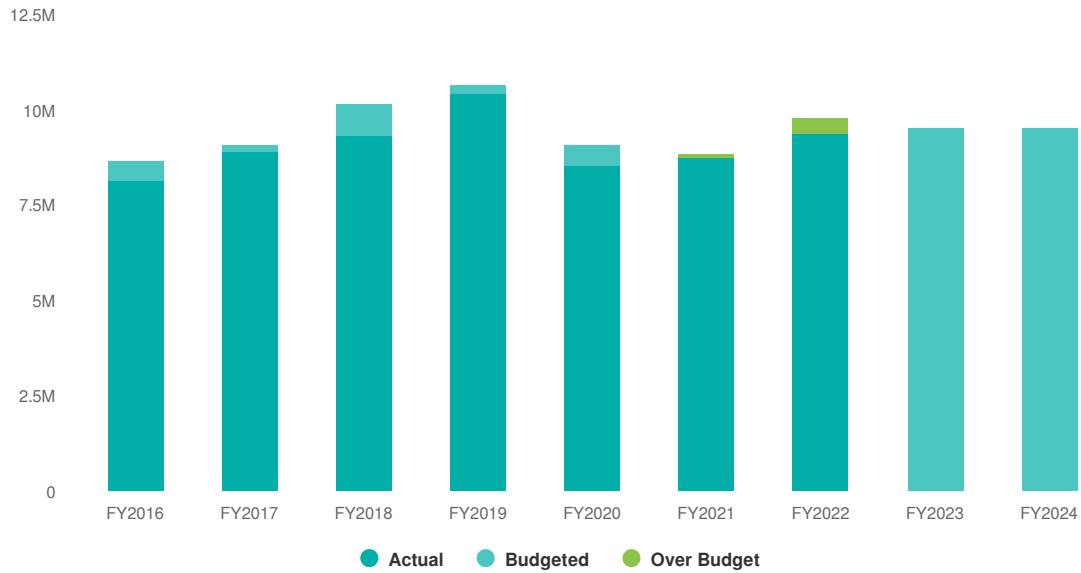
Budgeted and Historical Expenditures by Expense Type



Revenues Summary

\$9,515,010 **\$12,839**
(0.14% vs. prior year)

Information System Services Proposed and Historical Budget vs. Actual




Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Performance Measurements

	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
PERFORMANCE MEASUREMENTS				
Customer satisfaction rating	98.21	97.98	90	90
Malicious emails blocked by Proofpoint - Total Percentage	98.37	96.71	95	95
Percentage of Network availability	99.99	99.99	99.99	99.99
 Percentage of Service Level Agreements (SLA) met for Initial Response ¹	91.02	89.62	90	90
Percentage of Service Level Agreements (SLA) met for Restoration ²	90.2	88.76	90	90
Percentage of help desk calls abandoned ³	6.84	12.12	3	8
Percentage of problem tickets resolved upon first intake ⁴	13.58	10.67	15	15

Comments

1. Although FY22 was close to achieving the target, the department is looking into ways in which this can be achieved in FY23 and FY24.
2. Although FY22 was close to achieving the target, the department is looking into ways in which this can be achieved in FY23 and FY24.
3. Increase in call volume for FY21 were due to continued covid-19 pandemic effects, transitioning staff to gain access to remote working opportunities, thus leading to an increase in calls and ultimately abandoned calls. FY22 staffing capacities and vacancies impacted this metric.
4. FY22 staffing capacities and vacancies impacted this metric.

Legislative Affairs

Kasey L. Denny
Director

Mission Statement

To assure the support of Palm Beach County's (PBC) objectives before the Florida Legislature and the United States Congress and to provide coordination and assistance to the thirteen-member Legislative Delegation, League of Cities, and other local agencies and associations.

Department Overview

The Legislative Affairs Office is responsible for preparing the Federal and State Legislative Program for consideration by the Board of County Commissioners (BCC) and advocating those priorities before the Executive Branch of United States Government, United States Congress, the Executive Branch of the State of Florida, and the Florida Legislature. The Legislative Affairs Office assists the Legislative Delegation of the County with matters such as guiding local bills through the legislative process and monitoring the status of proposed bills. Advocacy in Tallahassee for legislation includes meetings with legislators and staff, coordinating PBC activities, and testifying before legislative committees. The Legislative Affairs Office coordinates with the Florida Association of Counties (FAC) and is active in the development of their statewide legislative agenda.

On federal issues, the Legislative Affairs Office routinely meets with congressional offices and federal agencies regarding County issues and actively works with the National Association of Counties (NACo) to support and develop federal legislative priorities. Other services of the Legislative Affairs Office include coordinating the activities of contract lobbyists, providing grant writing assistance to County departments, scheduling periodic meetings with the Legislative Delegation and other outside agencies, and coordinating the County's Lobbyist Registration Programs.

Learn more by visiting: [Legislative Affairs](#)

FY 2023 Highlights & Accomplishments

- Successfully worked with members of the Palm Beach County Legislative Delegation to lead the effort to pass priority legislation regarding local government airport contract procedures which was subsequently signed by the Governor.
- Successfully lobbied for Palm Beach County State Legislative Priorities including substance use prevention, affordable housing funding, public infrastructure, rural economic development initiatives, the preemption of local wage mandates, limits on the application of local preferences, sovereign immunity cap increases, and legislation adversely affecting the County's ability to collect voter-approved impact fees.
- Secured state appropriations for BCC priorities including the C-51 Reservoir, RESTORE Re-Entry Program, Lake Worth Lagoon Initiative, Loxahatchee River Preservation Initiative, Peanut Island, and Green Cay Phase 2.

FY 2024 Emerging Issues

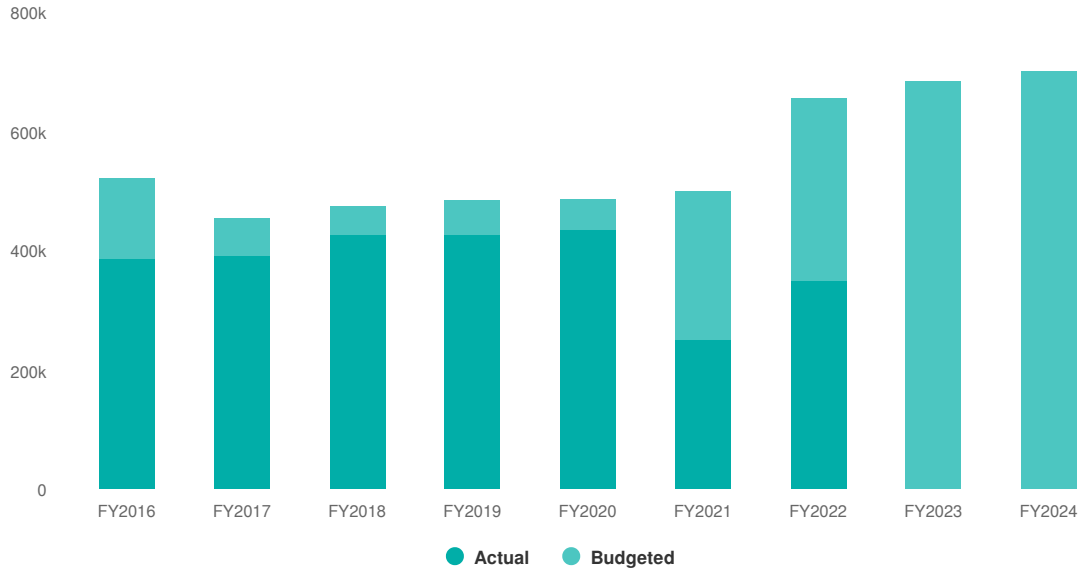
- Monitor and oppose continued state efforts to preempt local government home rule authority.
- Monitor legislation regarding affordable housing and property insurance.
- Oppose all efforts to adversely affect Palm Beach County's ability to collect voter-approved impact fees.



Expenditures Summary

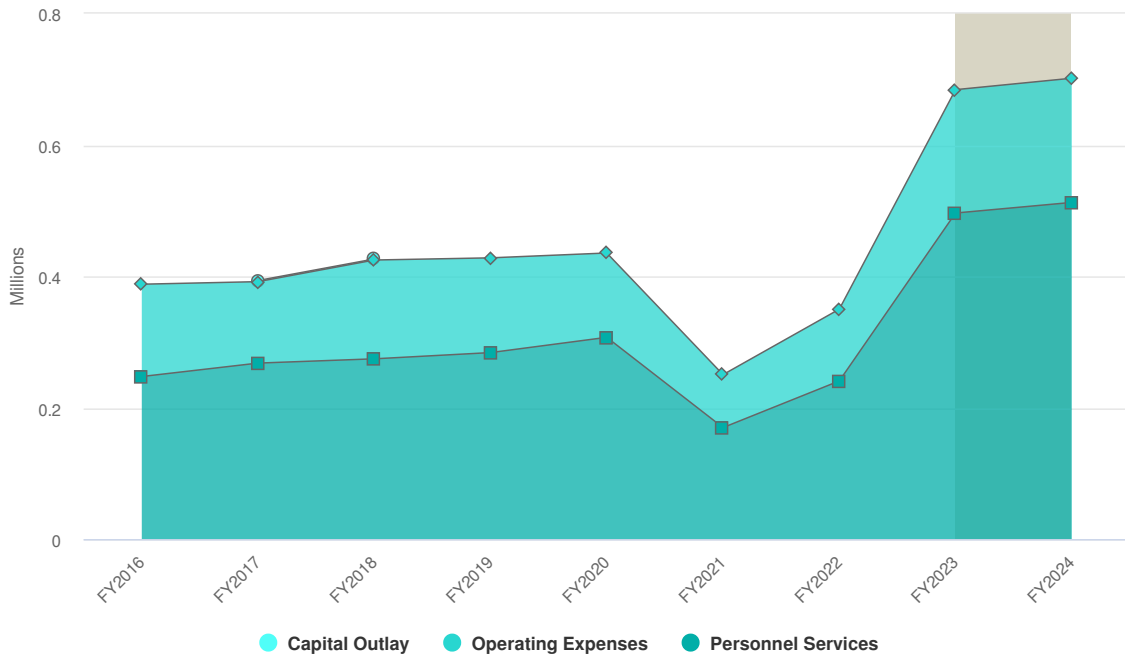
\$701,679 **\$17,425**
(2.55% vs. prior year)

Legislative Affairs Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

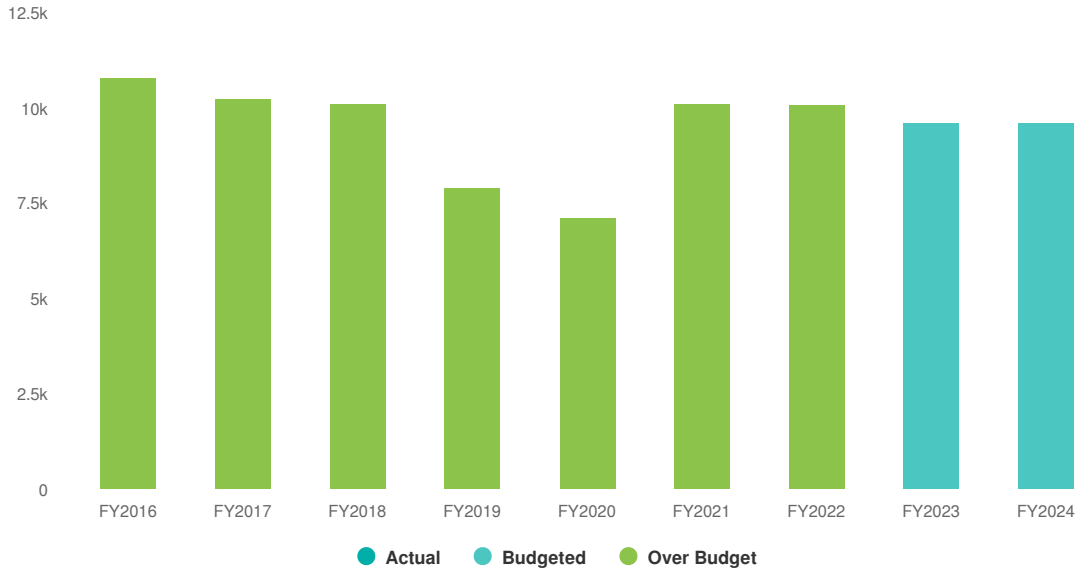


Grey background indicates budgeted figures.

Revenues Summary

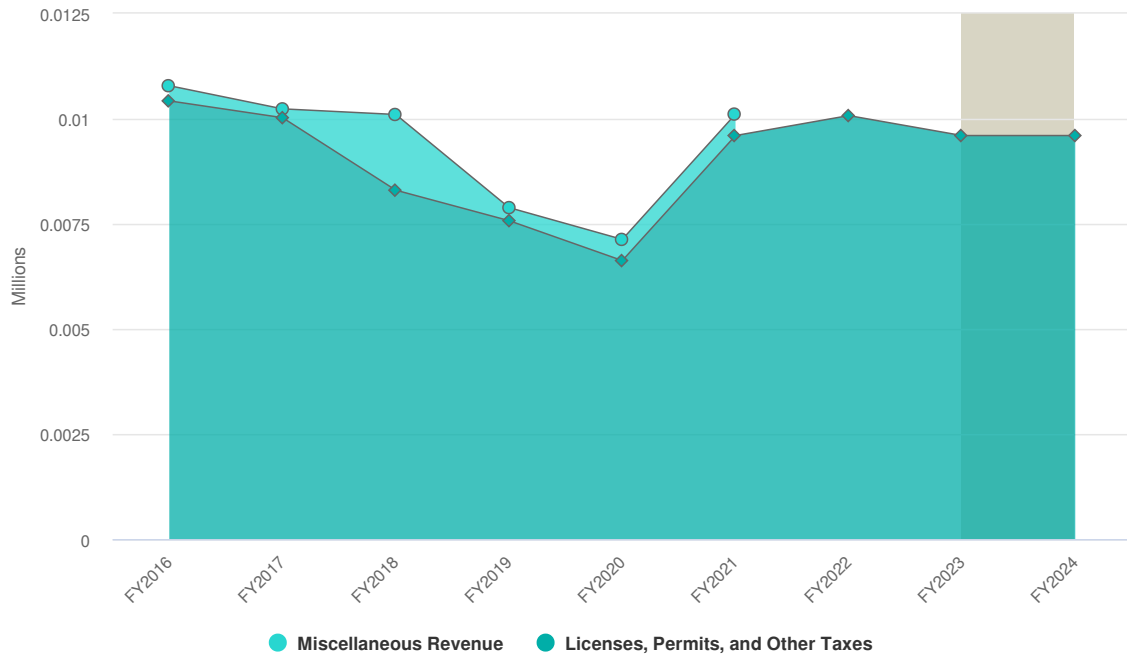
\$9,600 **\$0**
(0.00% vs. prior year)

Legislative Affairs Proposed and Historical Budget vs. Actual




Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Performance Measurements

	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
PERFORMANCE MEASUREMENTS				
Amount of funding secured in the state budget for Palm Beach County (in Millions) ¹	1,011	1,070	65	65
Conduct six public hearings, delegation meetings, workshops (only six meetings held per year) ²	6	6	6	6
 Number of legislative conferences and NACo/FAC events attended by Legislative Affairs staff or other county staff as directed by Legislative Affairs (combined total) ³	4	12	10	10
Number of meetings scheduled for Palm Beach County attendees. ⁴	10	45	60	60
Number of state and federal legislative priorities successfully advocated for. ⁵	51	61	50	50

Comments

1. Over \$1 billion dollars was secured for for PBC in FY21. FY22 data amount was part of a record \$112 billion state budget. Vetoed projects in Palm Beach County totaled \$13 million over 23 projects. Targets will be adjusted accordingly for future fiscal years.
2. Delegation serves as the liaison between the County and elected officials. Meetings are held to address local bills and needs that must go before officials in Tallahassee for voting. An unfunded mandate requires that PBC have a Delegation due to its size and population.
3. Many events in FY21 were cancelled and/or postponed due to the continued Covid-19 pandemic. In FY22, Legislative Affairs staff and other County staff attended three FAC conferences, and the NACo main conference.
4. Many events in FY21 were cancelled and/or postponed or conducted virtually due to the continued Covid-19 pandemic. Only 10 in-person meetings were held in FY21, but 45 individual meetings were scheduled for the BCC, county staff and local stakeholders during Palm Beach County Days in FY22. Meetings were with legislative leadership, Governor's Office and Cabinet Officials and County officials (Administration, Commissioners, Department Heads, etc.) to advocate for funding at the Legislature in order to address the County's needs.
5. In FY21, the office secured about 51 pieces of legislation within the County priorities list. In FY22, at least 61 bills that either passed or failed were examples of successful lobbying efforts by the PBC Legislative Affairs lobby team.

Medical Examiner

Catherine R. Miller, MD

Medical Examiner Director

Mission Statement

To provide professional, compassionate, and timely Medicolegal Death Investigations in accordance to statutes, rules, and regulations of the State of Florida. To disseminate the gathered information to families and appropriate agencies to ensure the safety and well-being of the citizens of Palm Beach County.

Department Overview

Under Chapter 406, Florida Statutes and Florida Administrative Code II-G, the Medical Examiner's Office (MEO) investigates cases of sudden, unexpected, and non-natural deaths, as well as other cases that fall under the Medical Examiner Jurisdiction. The Medicolegal Death Investigators gather information from the scene of death, through law enforcement personnel and other government agencies, and through review of medical records. The Medical Examiners review all available information, collect evidence from the bodies, and perform necessary studies for determination of cause and manner of death. Other responsibilities include review of all cremation cases in Palm Beach County, tracking local mortality trends, provide support to law enforcement agencies in the presentation of forensic evidence to the court system, and providing testimony in judicial proceedings.

Learn more by visiting: [Medical Examiner Office](#)

FY 2023 Highlights & Accomplishments

- Four Forensic Investigators are now certified with the American Board of Medicolegal Death Investigation (ABMDI), with one additional in process. This exceeds accreditation requirements.
- Successfully solicited bids and awarded a contract for Body Removal Services, ensuring professional and dignified removals.

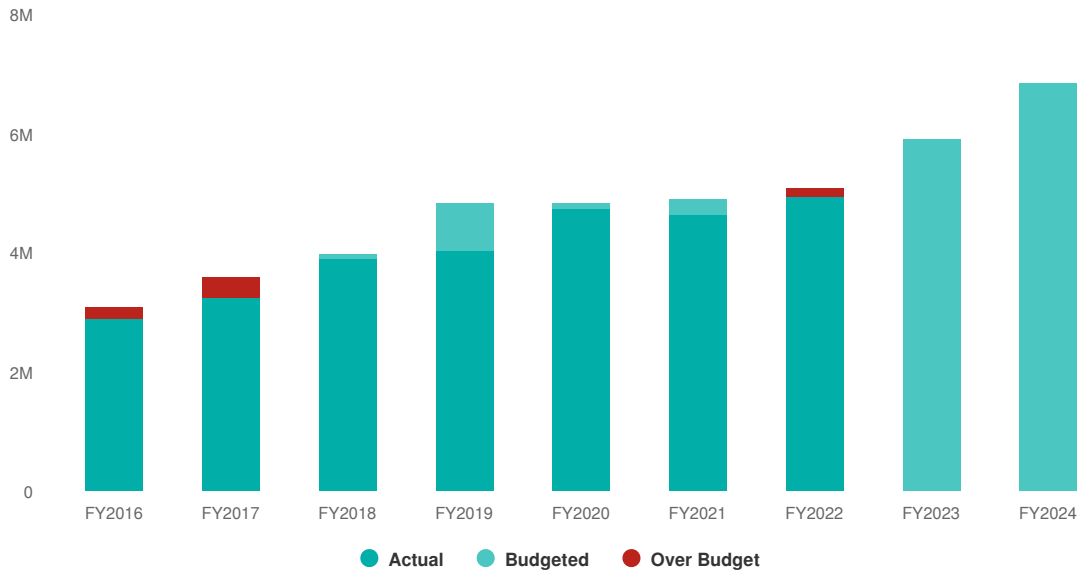
FY 2024 Emerging Issues

- The Board of County Commissioners (BCC) approved funding and naming of the architect who will design a new MEO Building.
- Continuing progress towards receiving full accreditation from the National Association of Medical Examiners (NAME) from the current provisional status.
- Increasing community engagement via outreach in training, website revitalization, and lectures to support internal and external stakeholders, along with our overall community needs.

Expenditures Summary

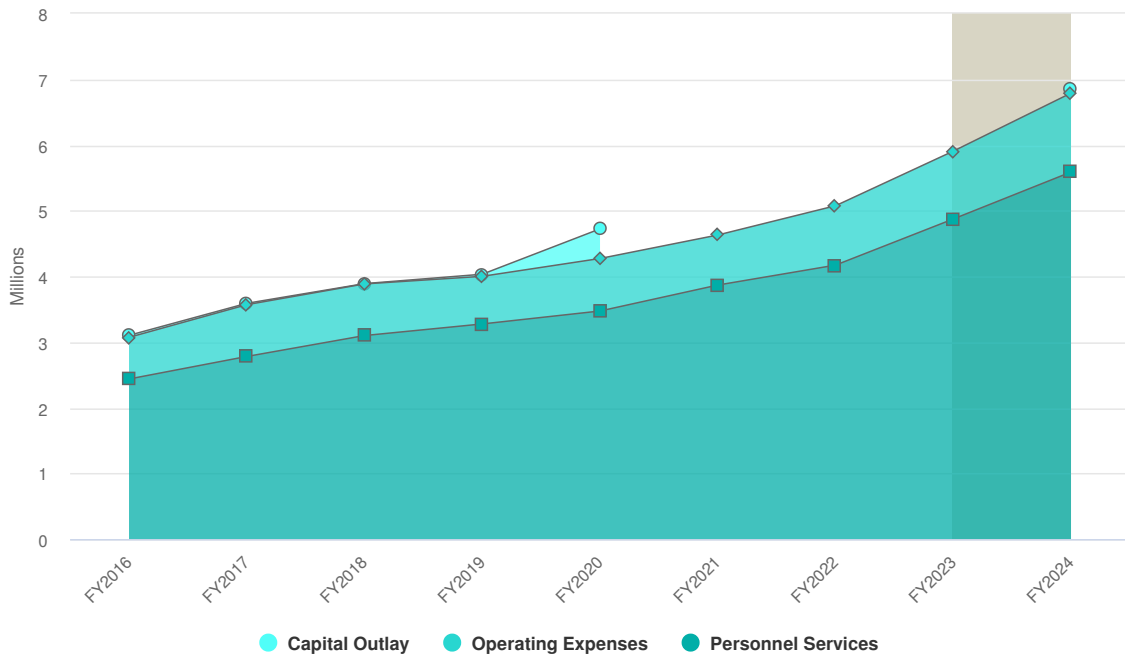
\$6,851,155 **\$944,624**
(15.99% vs. prior year)

Medical Examiner Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

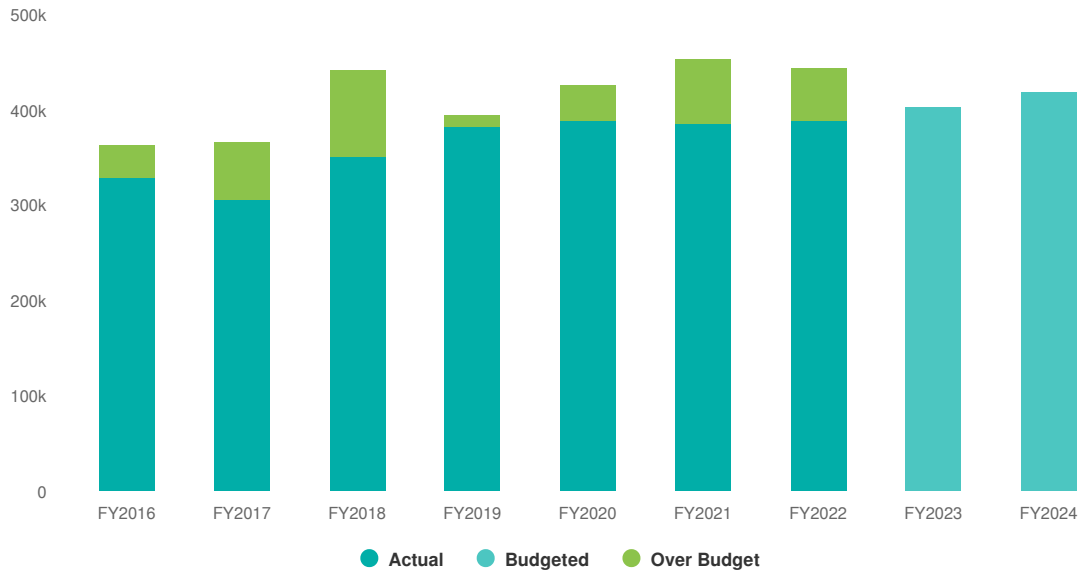
Operating Expenses - Increase is due to a one-time supplemental request for a Dictation System and an increase in contract cost for body removal.

Capital Outlay - Increase is due to a one-time supplemental request for an X-Ray Machine.

Revenues Summary

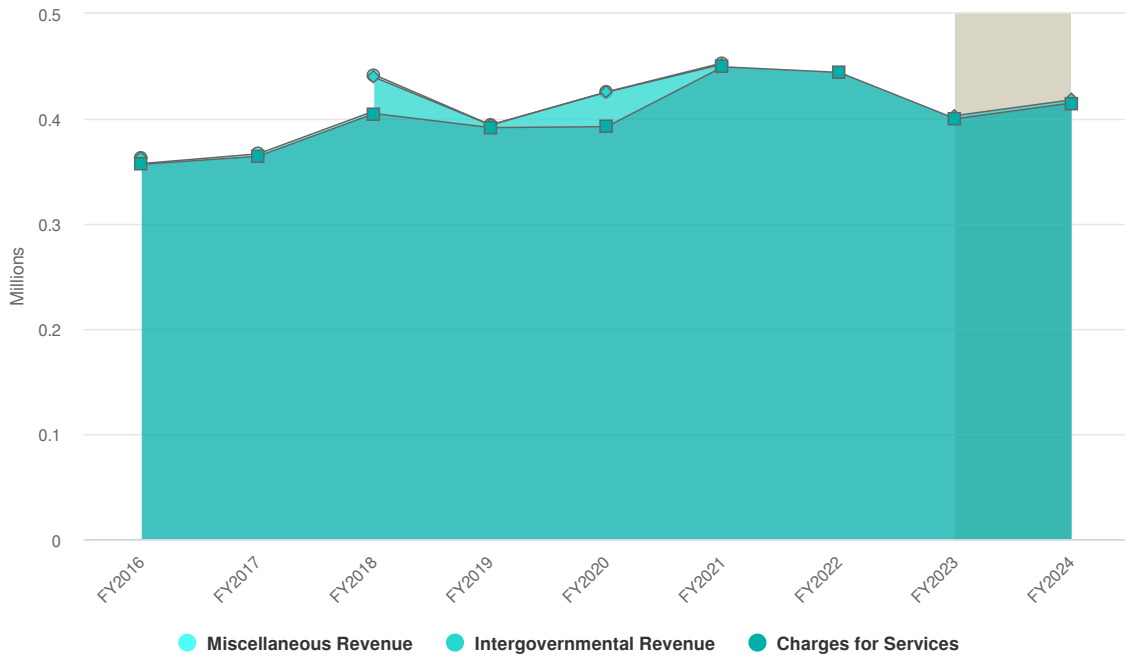
\$418,000 **\$15,000**
(3.72% vs. prior year)

Medical Examiner Proposed and Historical Budget vs. Actual




Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Performance Measurements

PERFORMANCE MEASUREMENTS		Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
	Average number of autopsies performed by pathologist (Best practice is 225 plus or minus 50 cases per pathologist) ¹	217.07	233.08	225	225
	Average number of business days to complete all records requests for Doctors report of non-exempt cases ²	5.91	5.16	1	1
	Average turnaround time for investigator report completion (in days) ³	11	5.58	5	5
	Percentage of reports of all postmortem examinations completed within 90 days from the time of autopsy ⁴	59.13	72.7	90	90
	Turnaround time for postmortem examination (hours)	15	13.5	24	24

Comments

1. On track to maintain NAME accreditation. The average is based on 6-1/2 doctors. The chief counts as half based on additional administrative duties.
2. New metric created for FY21 with the onboarding of the Administrator Technician II (Records Custodian). FY22 saw a slight improvement, but staffing changes occurred again, and target might be unrealistic based in staff capacity. Will reassess for future.
3. For FY21, the number of days for completion is higher as investigators had an increase in case load (181 cases) and continue to catch up with the backlog created by the COVID-19 mandate. Although there is improvement in FY22, the department is still working through vacancies.
4. For 7 months of FY21, the Forensic Pathologists were understaffed by 21% (1 less doctor) and the office assumed jurisdiction of an additional 181 bodies as compared to FY 2020. FY22 has seen improvements due to filling more vacancies, but there are still vacancies to fill, which will hopefully take place in FY23.

Office of Financial Management and Budget

Sherry Brown
Director

Mission Statement

To manage, monitor, and maintain financial resources to achieve outstanding results.

Department Overview

The department is comprised of the following divisions: Budget, Contract Development & Control, Financial Management, and Strategic Planning and Performance Management.

Learn more by visiting: [OFMB](#) 

FY 2023 Highlights & Accomplishments

- Implemented an electronic budget book format via ClearGov digital budget book software.
- Successfully implemented a state-of-the-art countywide inventory management and control system, Radio Frequency Identification (RFID) Technology, which represents a marked improvement over the long-standing legacy system by enhancing process efficacy.
- In March 2023, the County met with the three major rating agencies in New York City; the County's bond ratings were affirmed by all three rating agencies. Additionally, the County's Non Ad Valorem bonds were upgraded to AAA by Moody's.

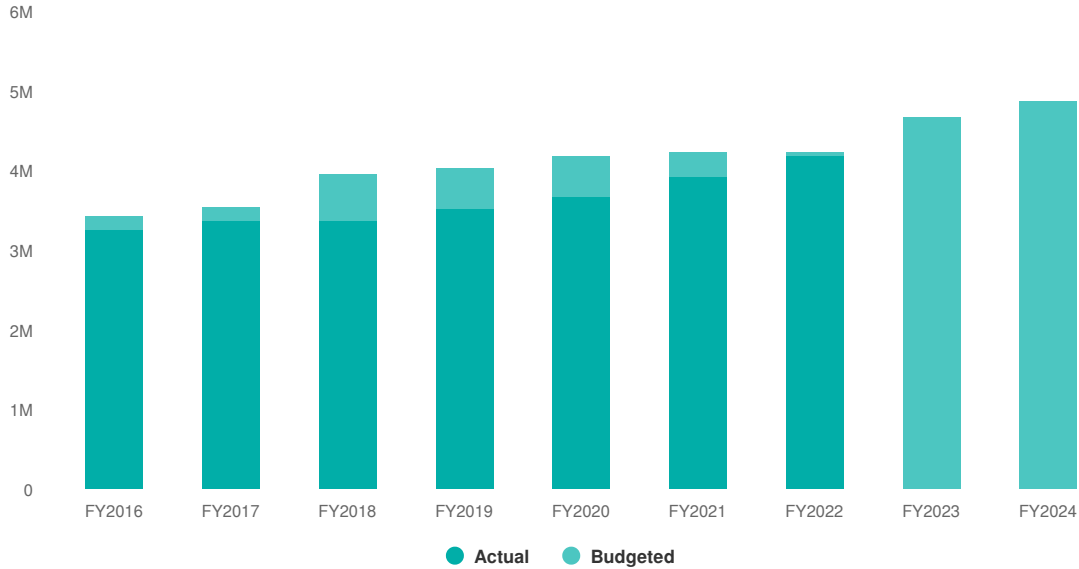
FY 2024 Emerging Issues

- Migrating the Capital Improvement Program (CIP) from the legacy ISS application to the ClearGov digital capital budgeting software.
- Managing the budget with the expected slowing of the economy.
- Rewriting the Fixed Assets Bidding System (FABS) in a web-based environment.

Expenditures Summary

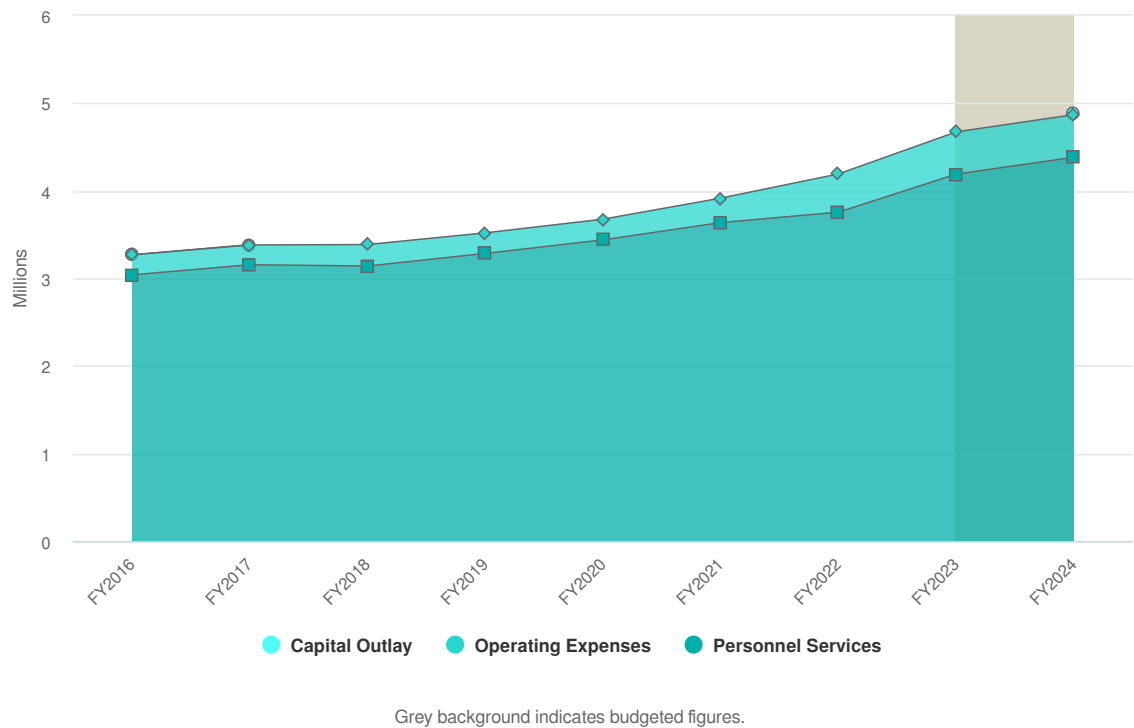
\$4,893,190 **\$220,629**
(4.72% vs. prior year)

Office of Financial Management and Budget Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

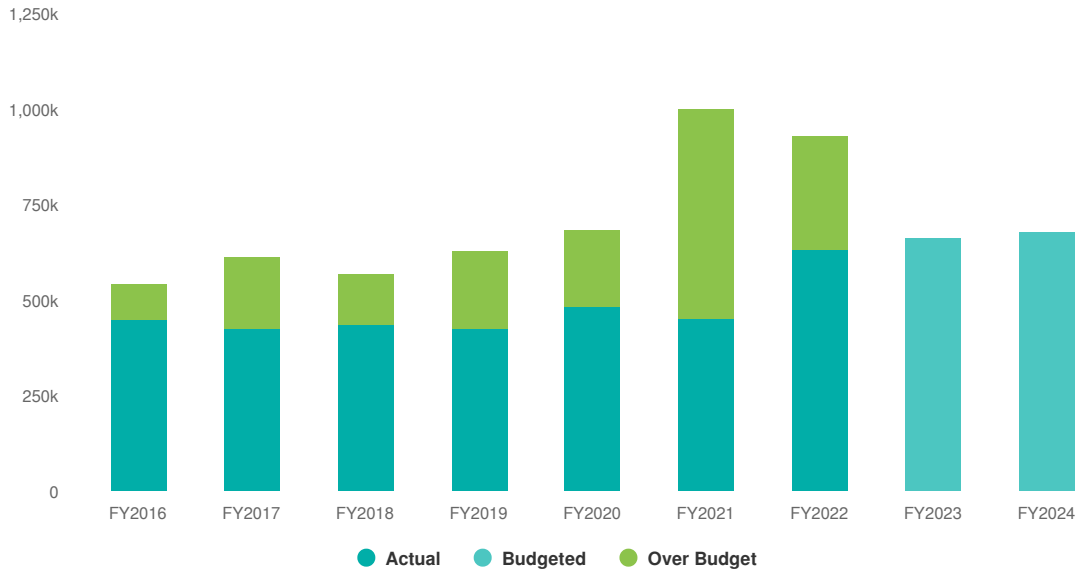


Capital Outlay - Increase is due to carry forward funding for equipment not received in FY 2023.

Revenues Summary

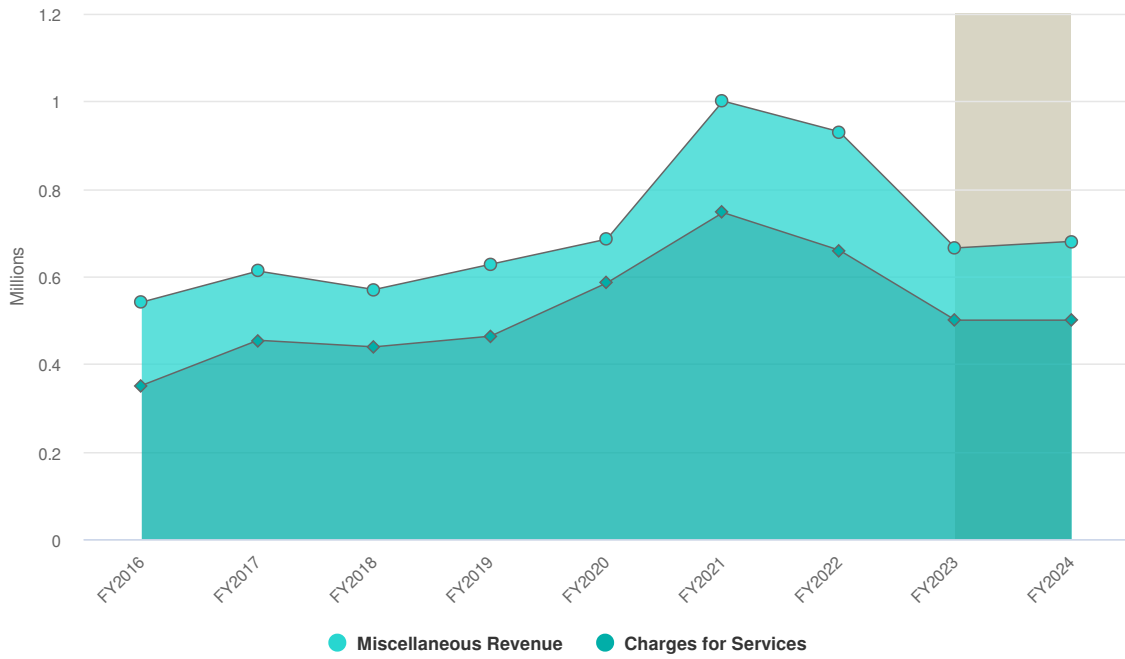
\$680,000 **\$15,000**
(2.26% vs. prior year)

Office of Financial Management and Budget Proposed and Historical Budget vs. Actual




Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Performance Measurements

	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
PERFORMANCE MEASUREMENTS				
Conduct Contracting and Records Workshops to County staff. ¹	3	7	5	5
Contract-related items reviewed and processed. ²	996	1,154		
Debt per capita (overall) ³	435	390	529	529
Dollars collected by external efforts ⁴	526,769.24	162,365.86	770,000	300,000
Non Ad-Valorem Revenue Bond Debt Service coverage ⁵	5.78	5.79	5.22	5.22
 Number of performance management/ strategic planning trainings, courses or department presentations ⁶	208	196	84	84
Percentage of Major Revenues Collected vs. Budget ⁷	103.8	113.83	96	96
Percentage of inventoriable assets confirmed	98.68	98.97	99	99
Receipt of GFOA's Budget Presentation Award (Not Proficient-0, Proficient-1, Outstanding-2)	1	1	1	1
Records Destruction request reviewed & processed. ⁸	73	57		
State Approval of TRIM material (Options are Approved-1 or Not Approved-0)	1	1	1	1

Comments

1. FY21 continued to be negatively impacted by the pandemic. Typically there are 4-6 trainings held per year (between March and September), but an individual department asked for additional training in FY22.
2. Min/Max, Target, and Goal are not in department's control and are dependent upon other departments' needs. Monthly/Yearly figures are tracked for informational purposes only.
3. Improvement in these ratios is the result of continued growth in population coupled with a decrease in the amount of debt outstanding.
4. External efforts/sources of collections refer to a third party collection agency such as Penn Credit. FY21 and FY22 targets were adjusted to account for Covid-19 recovery efforts, although actuals for FY21 show a continued impact from the pandemic. For FY 2022, external collection efforts were limited due to OMF's Code Lien Amnesty program offered at the beginning of the fiscal year. All Code liens were recalled from Penn Credit; they are being held in house. Contractor Certification cases were handled in house for the first six months of the fiscal year; they were then turned over to Penn in March of 2022. In addition, Library had previously suspended all referrals to the outside collection agency, which were then resumed in May of 2022.
5. This metric continues to exceed targets and improvement trends in these ratios is the result of continued growth in population coupled with a decrease in the amount of debt outstanding.
6. Performance Management and Strategic Planning took advantage of various virtual platforms to hold various presentations, workshops and trainings throughout many departments in the County. Several departments asked for assistance with creating cross-divisional teams, updating core values, and providing guidance on creating meaningful KPI's. Feed Your mind also returned from a Covid-induced hiatus in September 2021. In preparation for the end-of-year presentation to the BCC, the cross-departmental teams increased number of meetings and this division was able to attend them virtually or in-person. Targets for

FY22 and FY23 have not increased due to meetings and workshops returning to in-person settings, and 2-person staffing capacity to hold such events.

7. Y22 revenues recovered more quickly than anticipated, thus creating a higher than 100% outcome.

8. Min/Max, Target, and Goal are not in department's control and are dependent upon other departments' needs. Monthly/Yearly figures are tracked for informational purposes only.

Palm Tran

Clinton Forbes
Executive Director

Mission Statement

To provide access to opportunity for everyone; Safely, Efficiently, and Courteously.

Department Overview

The department is comprised of the following divisions: Administrative Services, Executive, Operating, Planning, and Support Services. It provides two methods of transportation through Palm Tran Connection and Palm Tran Fixed Route.

Learn more by visiting: [Palm Tran](#)

FY 2023 Highlights & Accomplishments

- Palm Tran celebrated the 1-year launch of Paradise Pass. In one year, the fare system saw more than 1.25 million taps and more than 19,000 users. In February 2023, Palm Tran introduced a new payment method known as Open Payment, which allows riders to conveniently use digital wallets such as Apple Pay, Google Pay, and Samsung Pay. This innovative feature enables passengers to pay for their fares using their smartphones or smartwatches. Furthermore, Palm Tran also accepts credit and debit cards equipped with a wireless payment symbol. A total of \$151,938.50 has been paid through this modern payment medium.
- Palm Tran continued to experience a 16.3% growth in ridership from its previous frequency enhancements. Routes 30 and 43 were increased in frequency last year to provide more frequent and reliable service on Blue Heron and Okeechobee Blvd. Several planning studies were conducted to enhance the public transportation experience for Palm Beach County residents. These studies include the developing express service from Port Saint Lucie to Downtown West Palm Beach, redesigning and renovating the Belle Glade Palm Tran Transfer Facility, performing Americans with Disabilities Act (ADA) assessments on nearly 2000 bus stops, evaluating Palm Tran service for School District students, developing the Transit Signal Priority Implementation Plan, and many more.
- Electrification of Palm Tran's Bus Fleet and Infrastructure: In May 2023, Palm Tran hosted three nationally acclaimed electric bus vendors at Palm Tran Headquarters. The vendors gave a presentation of the latest technology in public transit and stakeholders were able to ride on an electric bus.

FY 2024 Emerging Issues

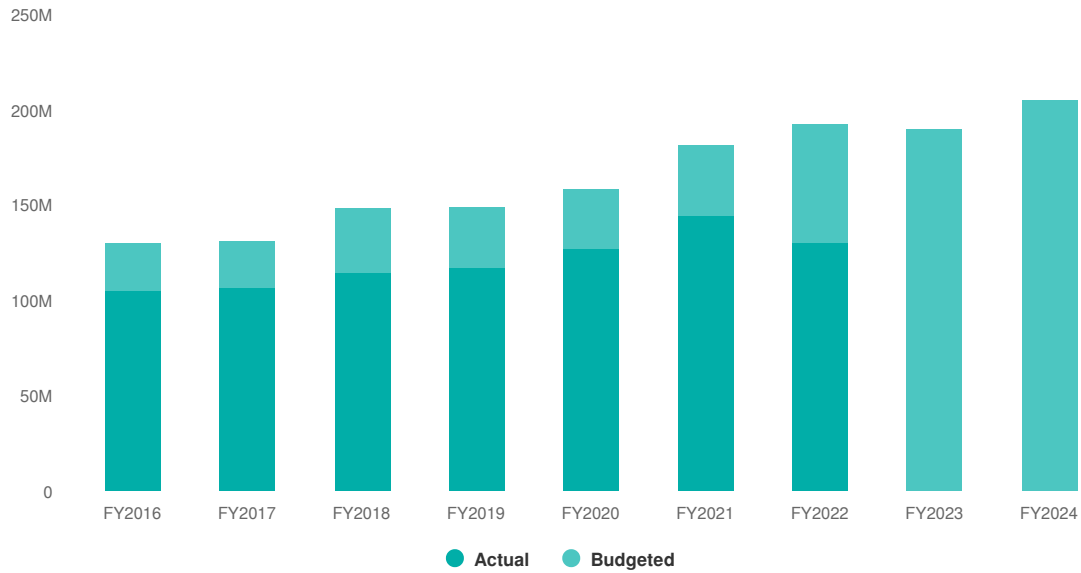
- With the planning and development of Route Performance Maximization (RPM) 2.0 project, staff will bring forward the new and innovative recommendations to the Board of County Commissioners for their approval. The project will provide first and last-mile connections to the core fixed route system to create a well-connected transit network. The work took a deeper look into on-demand services and their application throughout low-demand areas of Palm Beach County. This collaboration with Transportation Network Companies can potentially increase the efficiency of the current system by reallocating fixed route service hours to urbanized areas in eastern Palm Beach County.
- Continue with the implementation of the new passenger waiting amenities program that includes the installation, replacement, and expansion of bus shelters, installation of bus stop sign/bench seating hybrid, and ADA retrofits.
- Continue with the implementation of Accelerate 2031- Palm Tran's Transit Development Plan (TDP). This plan is the 10-year strategic plan for public transportation in Palm Beach County. It identifies transit needs in Palm Beach County and sets goals and objectives to meet those needs. These include the implementation of Palm Tran's Master Fleet Electrification Plan to strategically introduce fully electric, zero-emissions buses to Palm Tran's fleet and reduce the carbon emissions footprint in Palm Beach County.



Expenditures Summary

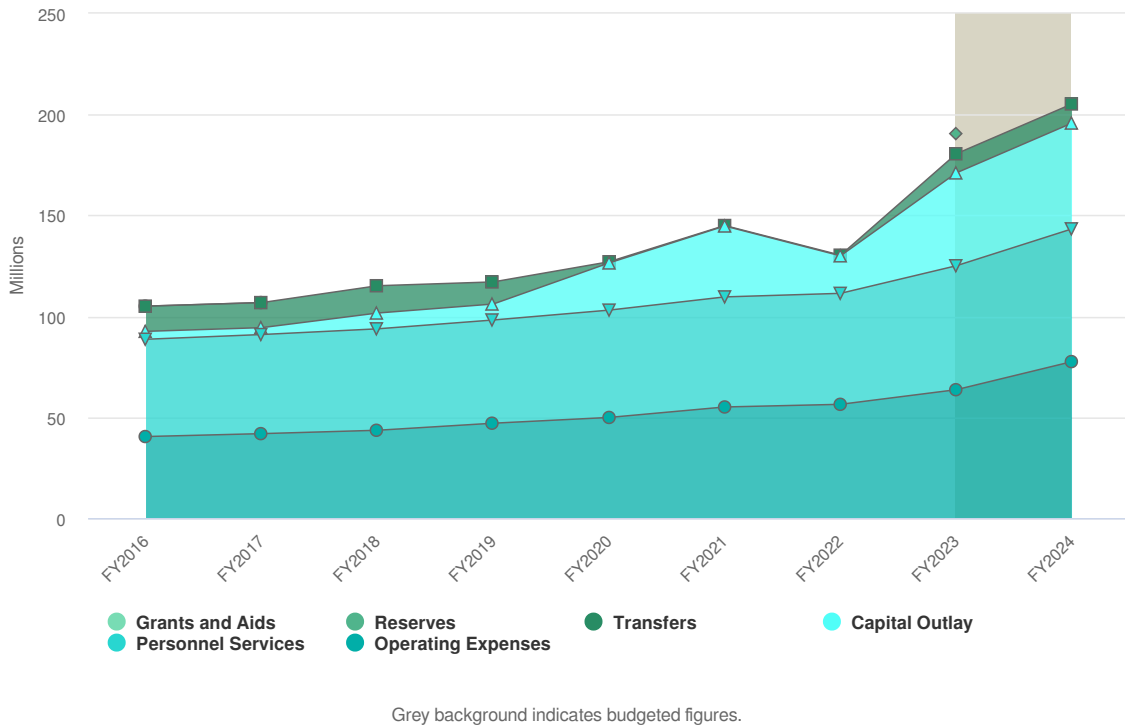
\$205,247,930 **\$14,709,030**
(7.72% vs. prior year)

Palm Tran Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Positions

Budget Process: 3 - Customer Service Representative, 1 - Transit Scheduler

Operating Expenses - Increase is primarily due to increased contract rates for Paratransit emergency contracts, nightly bus cleaning contracts, and estimated service hour increases.

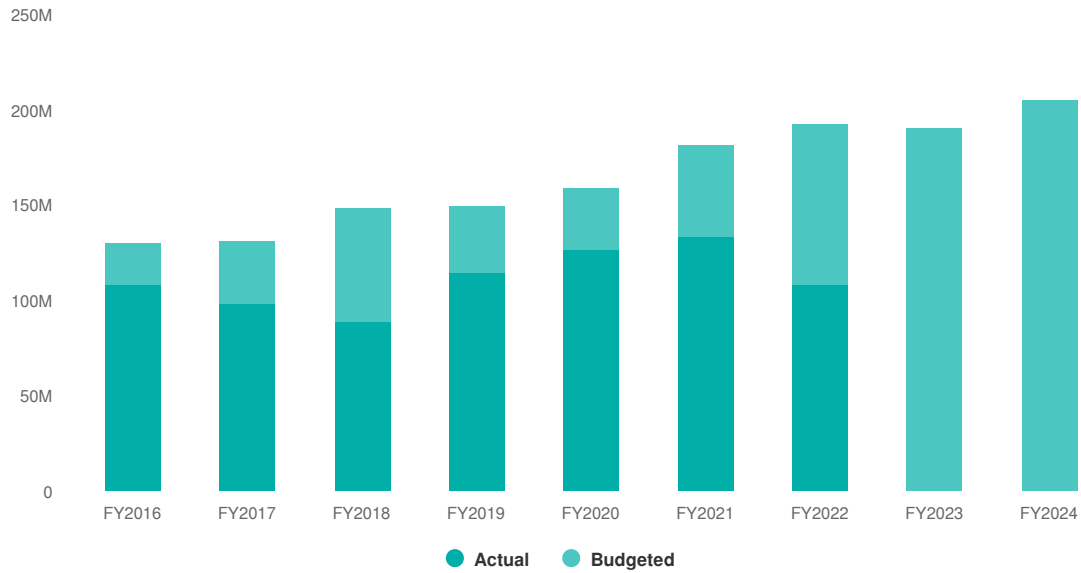
Capital Outlay - Increase is primarily due to increased grant funding for capital projects.

Reserves - Decrease is directly related to the new Paratransit emergency contract rates.

Revenues Summary

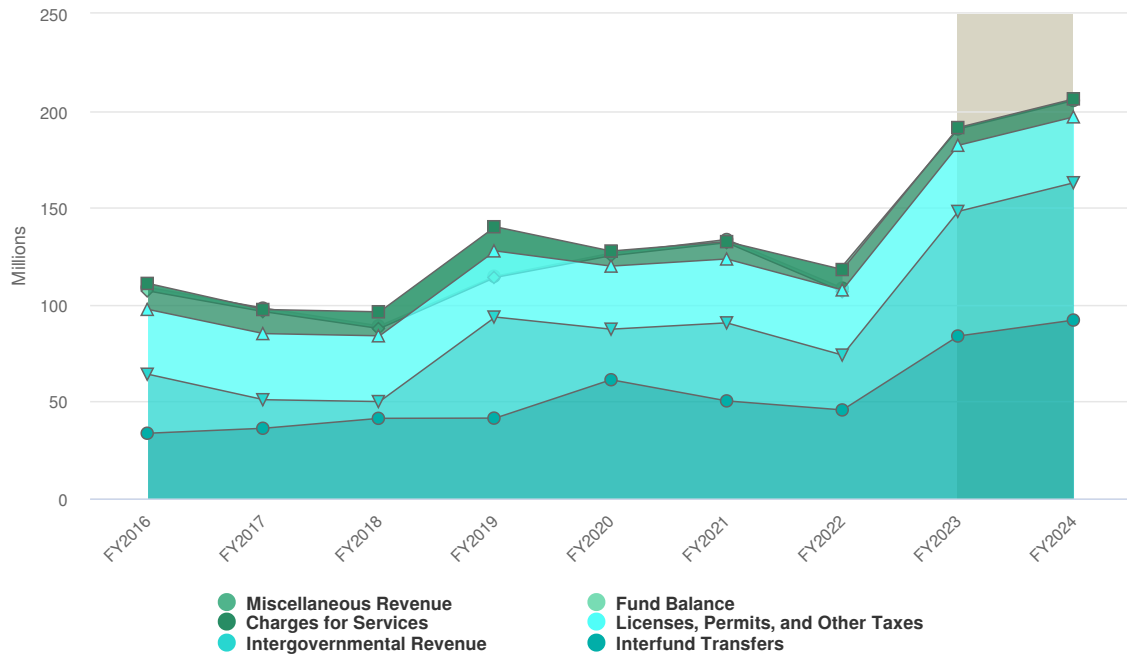
\$205,247,930 **\$14,709,030**
(7.72% vs. prior year)

Palm Tran Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source





Grey background indicates budgeted figures.

Charges for Services - Increase is primarily due to the recovery of COVID-19 related ridership loss.

Intergovernmental Revenue - Decrease is primarily due to grants related to COVID-19 being fully expended/received.

Performance Measures

PERFORMANCE MEASUREMENTS		Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
	Riders Per Revenue Hour (Fixed Route) ¹	12.9	12.6	18.3	18.3
	Riders per revenue hour (Connection) ²	1.25	1.48	1.8	1.8
	Total System Ridership ³	5,919,289	6,357,182	9,300,000	9,300,000
	All customer commendations per 10,000 boardings (Fixed Route) ⁴	0.15	0.2	0.19	0.19
	All customer concerns per 10,000 boardings (Fixed Route) ⁵	3.79	4.23	3	3
	Customer commendations per 1,000 trips (Connection) ⁶	2.94	2.39	1.1	1.1
	Customer concerns per 1,000 trips (Connection) ⁷	2.97	4.02	2	2
	Mean distance between road calls ⁸	12,653	9,427	14,000	14,000
	On-time performance (Connection) ⁹	91.5	75.4	90	90
	On-time performance (Fixed Route) ¹⁰	77.4	75.35	76	76

Comments

1. FY21 and FY22 actuals continue to be negatively impacted by the Covid-19 pandemic.
2. FY21 and FY22 actuals continue to be negatively impacted by the Covid-19 pandemic.
3. Public Transportation ridership actuals were negatively impacted by the Covid-19 pandemic nationwide and continue to rebound. It should be noted that Palm Tran reported higher ridership during fiscal year 2022 compared to the previous fiscal year 2021 but is striving to get to pre-pandemic figures. The ridership decrease in late FY22 was in large part due to the two days of service interruption due to Hurricane Ian.
4. The majority of the commendations received were for Courteous Palm Tran bus operator. The Customer Service Pt-Stat team continues to work on initiatives to improve the delivery of an excellent customer experience that would ultimately contribute to generate more customer commendations.
5. Although many efforts have been put in place to mitigate concerns, most concerns are related to on-time issues, which has been negatively impacted due to staffing shortages.
6. Customer Commendations recognized exceptional customer service by drivers and reservationist. The Palm Tran Connection Customer Service PT-Stat team along with the collective efforts of the entire staff at Palm Tran Connection continues to improve service delivery and increase customer satisfaction.
7. Palm Tran is looking further into how to mitigate customer concerns.
8. In FY21, there was a significant increase of mechanical failures, which in large part were attributed to an increase of mechanical failures categorized as engine regeneration, engine and overheat/coolant failures. The Mean Distance Between Road Calls PT-Stat team implemented various initiatives to reduce the overall occurrence of roadcalls which can be seen in FY22.
9. The Connection team continues to look at ways to better group and schedule trips to reduce the number of revenue hours needed while working to increase On-Time Performance.
10. Staffing shortages in FY21 and FY22 have contributed to the negative impact on this metric.

Parks & Recreation

Jennifer Cirillo

Director

Mission Statement

Providing opportunities for healthy, happy living through award-winning parks, inclusive experiences, and environmental stewardship.

Department Overview

The Parks and Recreation Department serves residents countywide through 110 parks including various facilities, regional, district, community, beach, and neighborhood parks encompassing 8,668 acres. Services include public safety, land and habitat maintenance, recreation programs, and a vast array of specialized facilities that include aquatic centers, community centers, nature centers, championship golf courses, fishing piers, equestrian centers, amphitheaters, athletic fields and courts, boating facilities, beaches, and historical and cultural museums. Development and renovation of new and existing parks and recreational facilities to meet the needs of residents and visitors occurs through the department's capital program, which is primarily funded from Park Impact Fees, Grants, Ad Valorem Taxes, Infrastructure Surtax, and Bonds.

Learn more by visiting: [Parks & Recreation](#) 

FY 2023 Highlights and Accomplishments

- Played a significant role in the economy in FY 2023. In partnership with the Palm Beach County Sports Commission, the Department contributed \$10,158,400 in economic impact, along with 14,512 room nights and the coordination of 17 events, accounting for more than a third of the overall economic impact of sports in our County. Notable highlights included the Palm Beach Challenge & International Baseball Festival at the Santaluces Athletic Complex and the Palm Beaches Spartan Sprint Weekend & Spartan Elite Series at Burt Aaronson South County Regional Park.
- The Aquatics Division successfully taught free swim lessons to 979 participants through our partnerships with the Drowning Prevention Coalition and the American Red Cross Centennial Program. Additionally, 46 students received their free lifeguard certification through an innovative pilot program funded by the Children Services Council of Palm Beach County.
- Effectively addressed the increasing demand for parks by expanding amenities through resourceful means, such as the recent addition of our 38th pickleball court by repurposing underutilized park areas in FY 2023. Parks witnessed record attendance across a range of park amenities, including campgrounds, golf courses, Morikami Museum, water parks, and concession operations. To accommodate this surging demand, Parks efficiently harnessed partnerships and secured grants, as demonstrated by the successful Soccer5 concession and the Orange Bowl Field Phase II at Glades Pioneer Park.

FY 2024 Emerging Issues

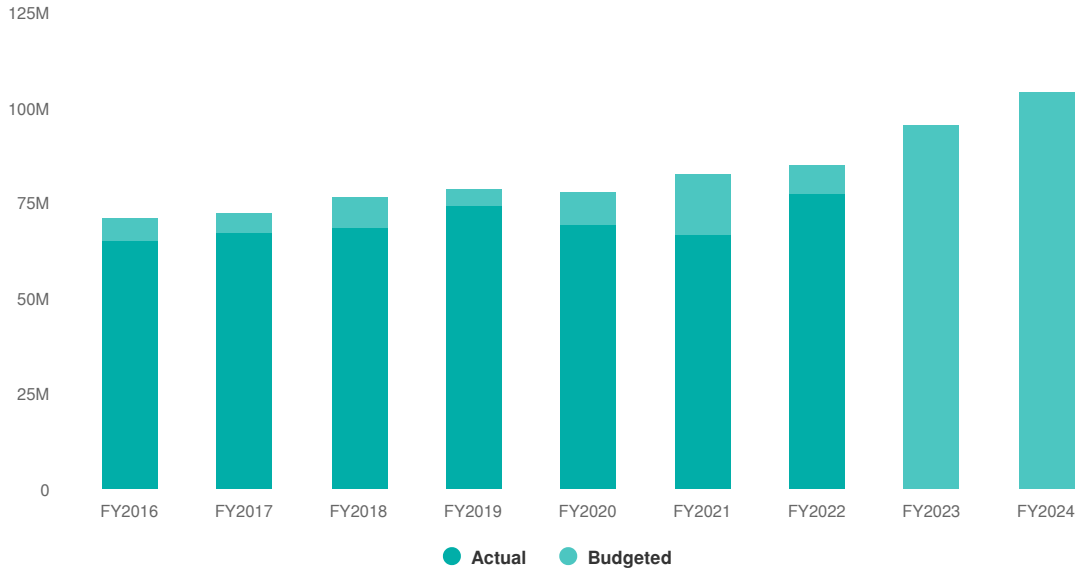
- Aging facilities and amenities, along with increased public demand, climate changes and emerging recreation and technology trends, continue to require significant capital improvements and the identification of both short-term and long-range infrastructure funding strategies.
- Financial and human resources continue to be strained by rising inflationary costs, process constraints, and supply chain issues for goods and services and staff recruitment challenges for entry-level and skill-specific positions. These issues are impacting service delivery, the ability to achieve key performance metrics, and delaying construction projects.
- An increased lack of civility, dispute escalation, and park ordinance violations in our public spaces has emphasized a collaborative working relationship with law enforcement, the increased need to procure off-duty resources, further implementation of crime prevention through environmental design and crowd safety measures, and additional training for staff in safety related topics, mental health resources, and de-escalation techniques.



Expenditures Summary

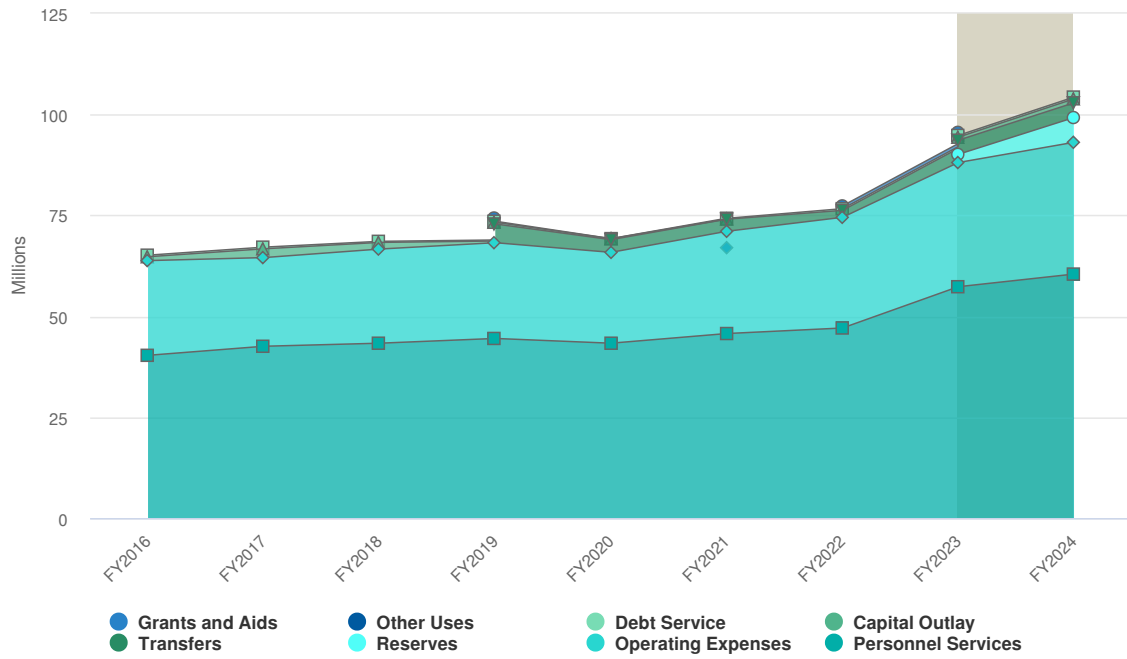
\$104,325,454 **\$8,743,709**
(9.15% vs. prior year)

Parks & Recreation Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Positions

Budget Process: 1 - Maintenance Worker II

Capital Outlay – Increase is due to a one-time supplemental for a trash truck to maintain levels of service.

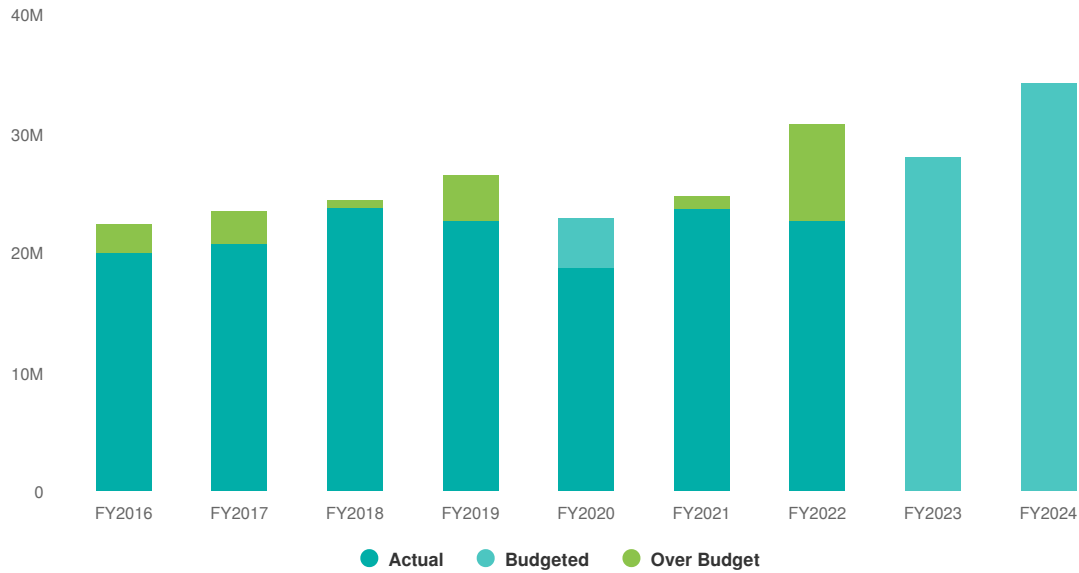
Grants and Aids - Decrease is due to the anticipated spending of funds for the Orange Bowl Field at Glades Pioneer Park.

Reserves - Increase is primarily due to the projected increase in revenues in the Golf Course Operations Fund.

Revenues Summary

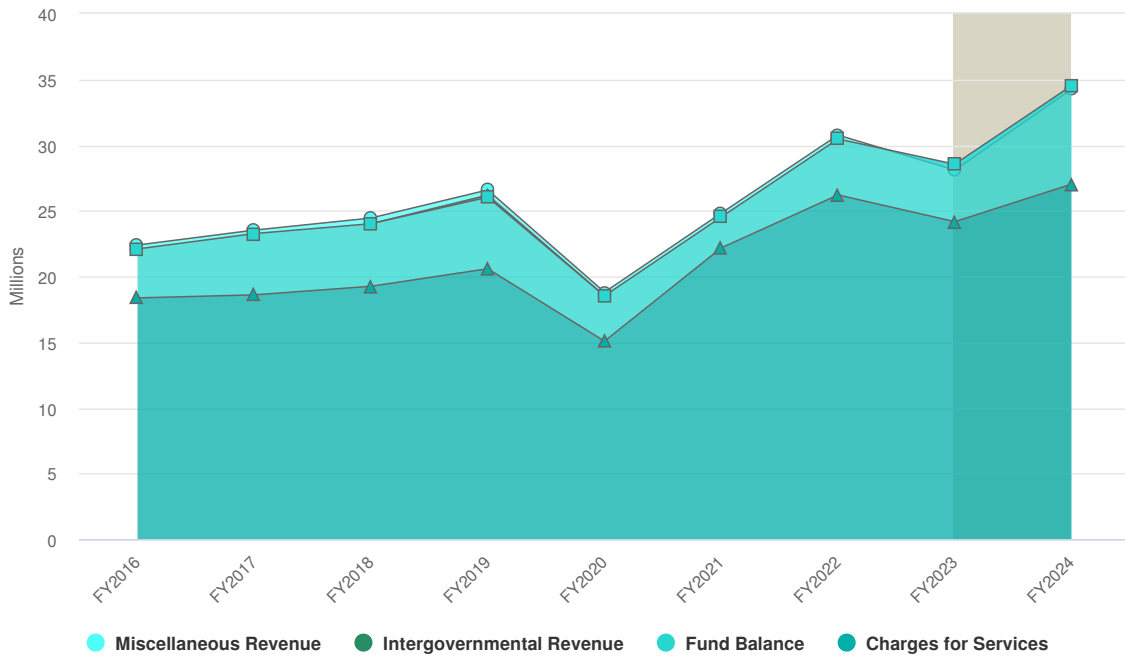
\$34,242,797 **\$6,153,304**
(21.91% vs. prior year)

Parks & Recreation Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source







Grey background indicates budgeted figures.

Charges for Services - Increase is primarily due to an increase in admission rates at Palm Beach County Parks, an increase in green fees at all Palm Beach County golf courses, and full operations of Waterparks which suffered a shortage of lifeguards and concession stand workers.

Fund Balance - Increase is primarily due to lower than anticipated expenses coupled with higher than anticipated revenues in FY 2023.

Miscellaneous Revenue - Increase is primarily due to the projected interest rates for FY 2024.

Performance Measures

	PERFORMANCE MEASUREMENTS	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
	Total number of volunteer hours donated, including donated park cleanup hours. ¹	114,175.65	120,821	150,000	150,000
	Developed park acreage per 1,000 residents ²	4.07	4.02	4.18	4.18
	Percentage of refuse receptacles maintained in a clean, safe, and functional condition ³	85.32	85.45	90	90
	Percentage of all restrooms and picnic shelters maintained in a condition which meets standards ⁴	86.17	85.41	90	90
	Percentage of residents within a 10 minute walk/half mile radius of a County or Municipal park ⁵	71	70	71	71
	Percentage of trails, paths and roadways maintained in accordance with standards ⁶	82.97	84.01	90	90
	Percentage of turf-grass acres maintained in accordance w/ parks quality standards & landscape areas maintained in accordance w/ standards. ⁷	83.56	83.44	90	90
	Attendance at Guarded Beach Parks	5,612,264	5,649,279	4,800,000	4,800,000
	Number of minor medical aids at County beaches ⁸	15,253	14,607	12,000	12,000
	Number of preventative actions at County beaches ⁹	109,632	102,245	120,000	120,000
	Number of times we were short staffed at our 14 guarded beaches. ¹⁰	371	190	120	120
	Total number of burglaries, robberies, and theft occurring at Palm Beach County Parks ¹¹	166	181	60	60

Comments

1. The COVID-19 pandemic drastically affected the number of volunteer hours worked in FY 2020-2021, and continued to have negative impacts in FY22. A large portion of the department's volunteers are retired and due to age and underlying conditions, were unable or unwilling to work once restrictions were eased, allowing for their return. Volunteer hours are typically higher in April and September due to overwhelming participation in regional cleanup efforts such as The Great American Cleanup and The International Intracoastal Cleanup, both of which failed to materialize to any significant level due to concerns over the pandemic. Some of our facilities did not bring back all of their volunteers after the initial COVID-19 outbreak, while Adopt-A-Park Partners' volunteer hours continue to show improvements. Unfortunately, we're experiencing an increase in the lack of data received from some of our partners, so the actual number of hours is larger than represented for FY22. Another impact on volunteer hours this year was attributed to Park Ridge Golf Course being closed for greens replacement for several months. Also, in September 2022 specifically, data was not yet received from some facilities, including The Morikami, which typically records a high number of monthly volunteer hours. Records from some of these locations are typically not received until 3-4 weeks after the end of the month/Fiscal Year.

2. Data is calculated from the United States Census Bureau American Community Survey (ACS). Parks and Recreation continues to research how to increase the outcomes for this metric.
3. The Parks Operations Division maintains hundreds of trash containers across the County park system on 7 day per week basis. Over the past three fiscal years Parks Operations has reported an approximate 86% score for the percentage of refuse receptacles maintained in a condition which meets standards. Several factors have contributed to our inability to meet the high standards we set. Chief among these are increased use of parks and amenities, staffing shortages and the continued impacts of Covid upon the workforce.
4. The Parks Operations Division maintains 136 restrooms, 373 family picnic shelters and 44 group picnic pavilions. Over the past three fiscal years Parks Operations has reported an approximate 86% score for the percentage of restrooms and picnic shelters maintained in a condition which meets standards. Several factors have contributed to our inability to meet the high standards we set. Chief among these are increased use of parks and amenities, staffing shortages and the continued impacts of Covid upon the workforce.
5. Target of 71% for FY22 was not met as a result of increasing population and limited new park development within areas of high population density. The Department recently completed construction of a new neighborhood park (Belvedere Heights) and will move forward with another project (Paulette Burdick Park) by the spring of 2022. Additional CCRT areas are currently being targeted for additional neighborhood park development in 2022 and 2023.
6. The Parks Operations Division currently maintains 56 miles of roadways, 41 miles of asphalt pathways and 23.5 miles of concrete pathways. Over the past three fiscal years Parks Operations has reported an approximate 83.5% score for the percentage of trails, pathways and roadways maintained in a condition which meets national standards. Several factors have contributed to our inability to meet the high standards we set for PBC. Chief among these are the limited funding we have for annual repair and maintenance of these amenities, increased use of parks and amenities, staffing shortages and the continued impacts of Covid upon the workforce.
7. The Parks Operations Division maintains 130 athletic fields. Over the past three fiscal years Parks Operations has reported an approximate 84% score for the percentage of turf grass maintained in a condition which meets national standards. Several factors have contributed to our inability to meet the high standards we set for PBC. Chief among these are increased use of parks and amenities, equipment breakdowns and lack of timely repair, staffing shortages and the impacts of COVID-19 upon the workforce and the parts of supply chain issues preventing timely receipt of items such as fertilizers, herbicides and baseball field bases.
8. By providing an increased amount of preventative actions, the Aquatics Division hopes to see a decrease in the outcomes of this metric.
9. Preventative actions showcase the due diligence of our ocean lifeguards to prevent injuries before they occur.
10. FY22 continues to see negative impacts from the Covid-19 Pandemic showcasing in a shortage of staff.
11. Due to efforts by local law enforcement, department park rangers and CPTED (Crime Prevention Through Environmental Design) burglaries, robberies and thefts have been dealt with in our park system but continue to be on the rise. Parks and Recreation continues to research other avenues and resources in which this metric can be decreased.

Planning, Zoning and Building


Whitney Carroll, Esq., AICP
Executive Director

Mission Statement

To create and sustain a high quality community and a safe and healthy lifestyle for the citizens of unincorporated Palm Beach County. By the use of comprehensive planning, growth management, and the implementation of zoning regulations, citizens benefit from orderly growth, the application of valuable performance and aesthetic standards and principles in current and future development activities. Health and safety in the built environment are accomplished through the enforcement of the building and technical codes, and certification of contractor competencies in construction activities. Sustainability of the quality community is accomplished through the enforcement of land development, building, and property maintenance codes within the existing environment.

Department Overview

The department is comprised of the following divisions: Administration, Building, Code Enforcement, Contractors Certification, Planning, and Zoning.

Learn more by visiting: [Planning, Zoning, and Building](#) 

FY 2023 Highlights & Accomplishments

- Building Division implemented a document management system to accept, review, and track required milestone inspection reports for the tall condominium legislation. Approximately 750 buildings were identified and of that, 450 notices were mailed that the milestone inspection reports were due on their buildings in unincorporated Palm Beach County.
- Planning Division held a Board of County Commissioner's Workshop to discuss the County's workforce housing program and made recommendations to improve the program.
- Zoning Division adopted revisions to the Unified Land Development Code by updating regulations to support agriculture in the Urban Suburban Tier, modifying regulations to foster the provision of electrical vehicle charging stations and establishing the option of employee housing on golf course land.

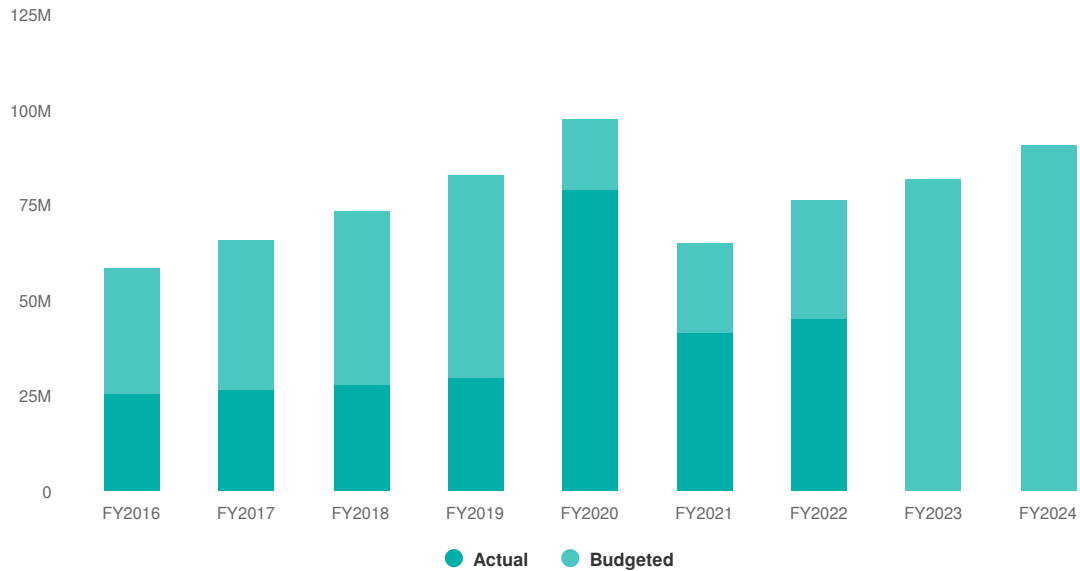
FY 2024 Emerging Issues

- Statutory tall condominium regulations are the latest responsibility added to the Building Division as State legislation continues to evolve. The resulting effects may have the Division mandated to perform specific actions which can detrimentally impact condominium residents.
- Planning and Zoning Division continues to monitor impacts from recent legislative changes and the impact to growth management within Palm Beach County.
- The Zoning Division plans to prioritize revisions to the land development regulations to simplify development review processes and to develop flexible property development regulations to foster infill and redevelopment.

Expenditures Summary

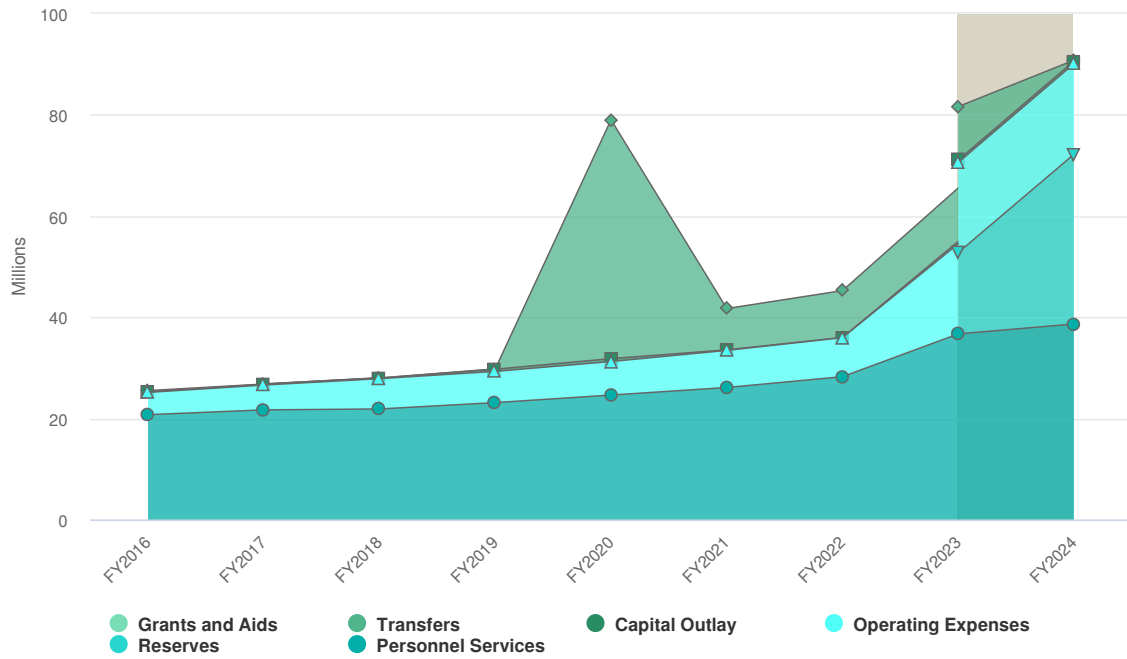
\$90,807,169 **\$9,176,902**
(11.24% vs. prior year)

Planning, Zoning and Building Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Positions

Budget Process: 1 - Planner I

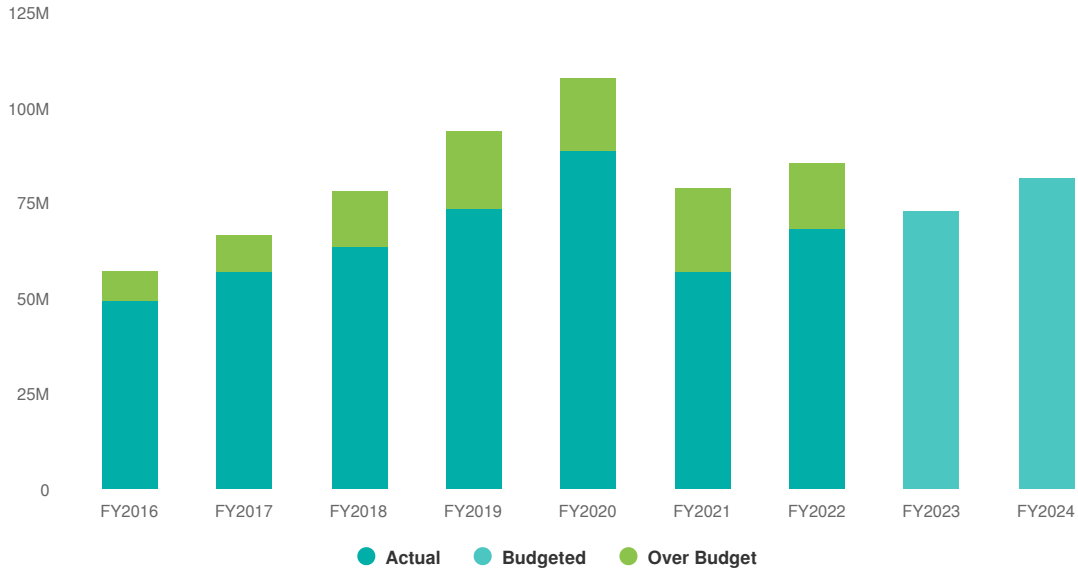
Capital Outlay - Increase is due to the addition of a vehicle within the Building Division for inspections on job sites.

Transfers – Decrease is primarily due to the Building Capital Projects Fund not requiring a transfer for the FY 2024 Capital Improvement Program. This also resulted in an increase to reserves.

Revenues Summary

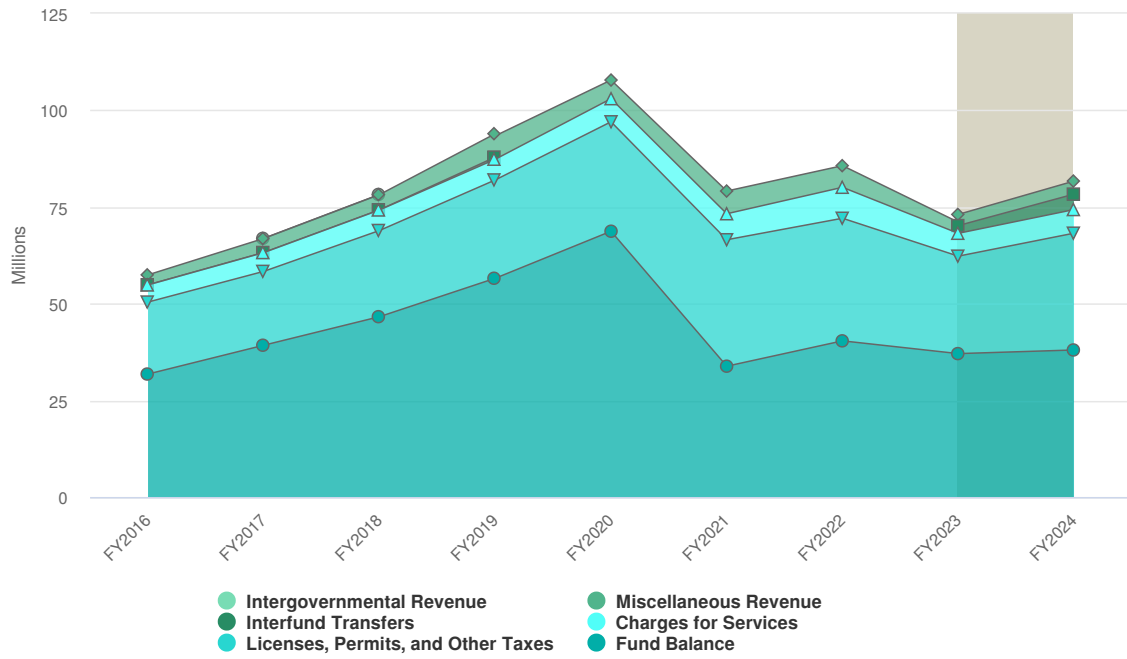
\$81,707,934 **\$8,627,775**
(11.81% vs. prior year)

Planning, Zoning and Building Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source





Grey background indicates budgeted figures.

Licenses, Permits, and Other Taxes - Increase is primarily due to aligning the budget with historical actuals.

Miscellaneous Revenue - Increase is primarily due to the projected interest rates for FY 2024.

Interfund Transfers - Increase is primarily due to the Floodplain Management project within the Building Division operating fund.

Performance Measures

	PERFORMANCE MEASUREMENTS	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
	Average review turnaround in days with current staffing - Residential ¹	20.44	12.05	30	30
	Number of Development Review Officer plans reviewed ²	231	396	235	230
	Number of Public Information inquiries (e-mails, phone calls, walk-ins) and related applications reviewed ³	8,212	16,536		
	Number of Zoning applications reviewed for Public Hearings. ⁴	175	167		
	Number of permits issued per month with current staffing. ⁵	82,773	74,636	77,000	77,000
	Percent of Concurrent Planning/Zoning applications ⁶	88	87	85	85
	Total Number of Building Permits reviewed by Zoning ⁷	2,591	4,657		
	Number of code enforcement complaints and cases. This number reflects both reactive and proactive code investigations. ⁸	7,223	8,083	7,200	7,200

Comments

1. Staffing shortages remained extreme in FY21 as evidenced by the number of days taken on average to complete reviews. The Building Division has been keeping up with the daily demands and requirements
2. Data shows an increase as of mid year which are mainly due to the increase in the number of application submitted as the market changes. The Planning Division has continue meet the demand and showed as exceeding the amount of reviews completed when compared to FY2021.
3. Increased values are a result of new tracking procedures, capturing more customer inquires received by email and by phone. Min/Max, Target, and Goal are not in department's control and are dependent upon other departments' needs. Monthly/Yearly figures are tracked for informational purposes only.
4. Figures based on demand and provided for informational purposes, as well as tracking workload. Targets not established due to nature of metric.
5. FY23 and FY24 targets were created with knowledge of staffing shortage, especially due to Covid-19 impacts, and historical achievements.
6. Although this metric dropped in FY21, it still remained above the Target of 85%. Should see improvements in next fiscal year.
7. Figures based on demand and provided for informational purposes, as well as tracking workload. FY 2023 Targets not established due to nature of metric.
8. Code Enforcement has been actively working to decrease complaints and cases, and results should be positive for FY23.

Public Affairs

Lisa De La Rionda
Director

Mission Statement

To plan, coordinate, and communicate information about County services and programs to the public through print, video, and digital materials.

Department Overview

The department is comprised of the following divisions: Administration/Media and Public Information; Digital Marketing and Communications (DM&C); and PBC TV Channel 20 Productions.

Learn more by visiting: [Public Affairs](#) 

FY 2023 Highlights & Accomplishments

- DM&C - Implemented internet accessibility overlay ReciteMe for pbcgov.com to ensure impaired users have full access to site content and online services.
- Channel 20 - Planned and began implementing the upgrade of the automation system that controls all live and pre-recorded programming playout in Channel 20's master control.
- Administration - The Board Services Section has hit its stride with the Board of County Commissioner offices and is now completing projects for several offices. Board Services has provided assistance with websites, graphic design, photography, event planning, and more. As the offices become accustomed to having these enhanced services, demand is expected to grow.

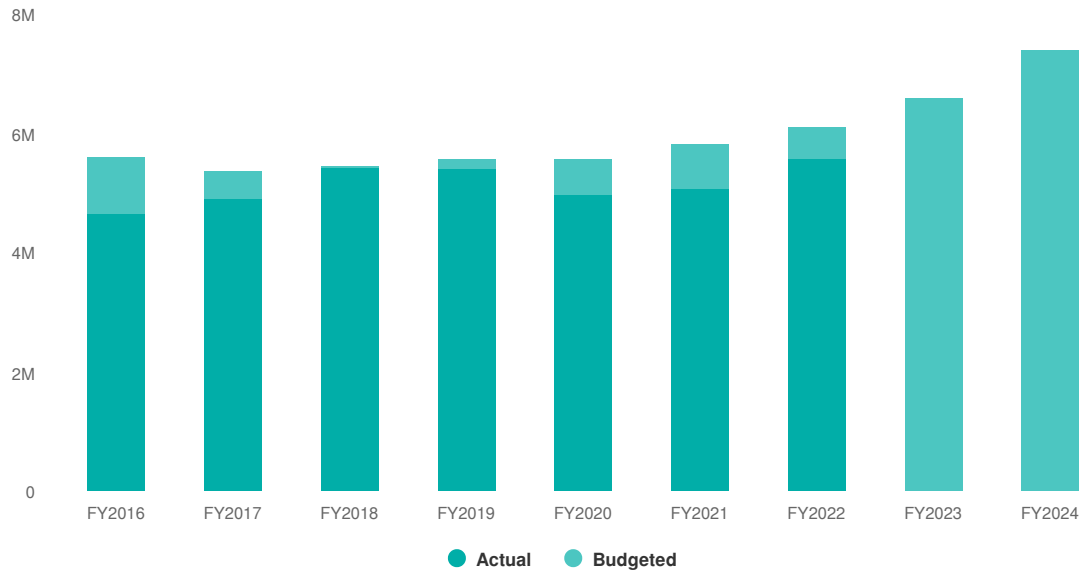
FY 2024 Emerging Issues

- DM&C - Increased demand for short-form video production for social media that may require additional equipment and staff.
- Channel 20 - Improving signal delivery and securing High Definition channels on cable TV and video service providers carrying PBC TV programming.
- Administration - Decentralized communication structure for Palm Beach County is leading to varied responses and in some cases possible conflicting messages. Besides the now regular internal Public Information Officer (PIO) meetings, which are held quarterly, it might be time to discuss bringing all outreach staffers under the umbrella of Public Affairs much like Information System Services did in the past. Outreach/PIO staff would still reside in their departments, but all messaging would be run through the Public Affairs Director or designee.

Expenditures Summary

\$7,407,743 **\$805,628**
(12.20% vs. prior year)

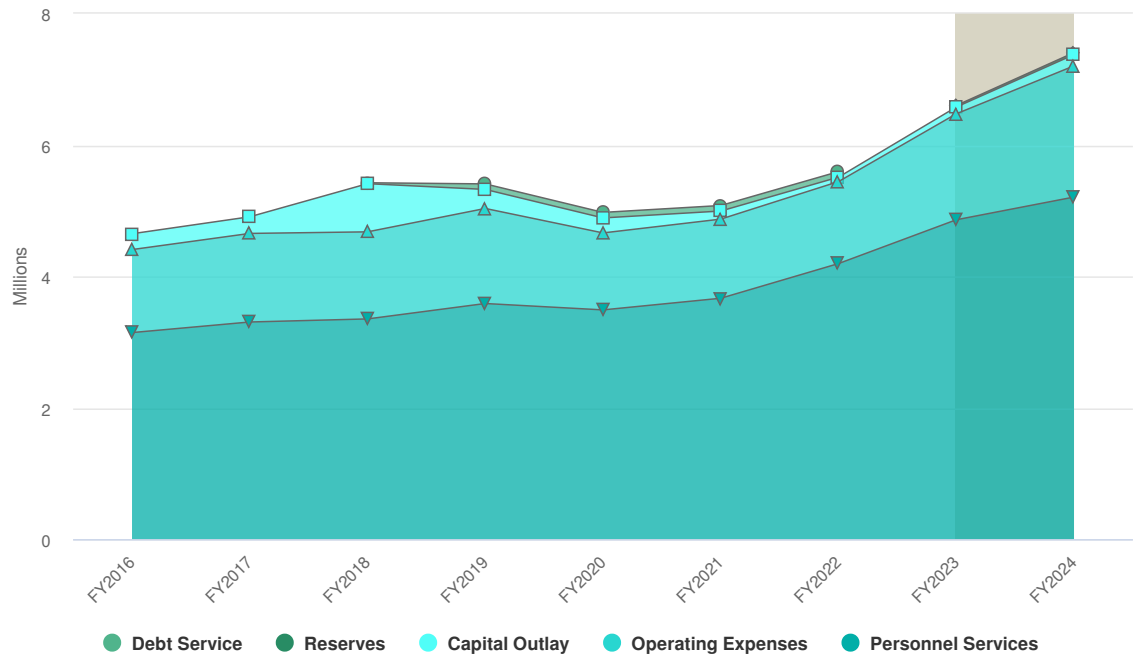
Public Affairs Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

T

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

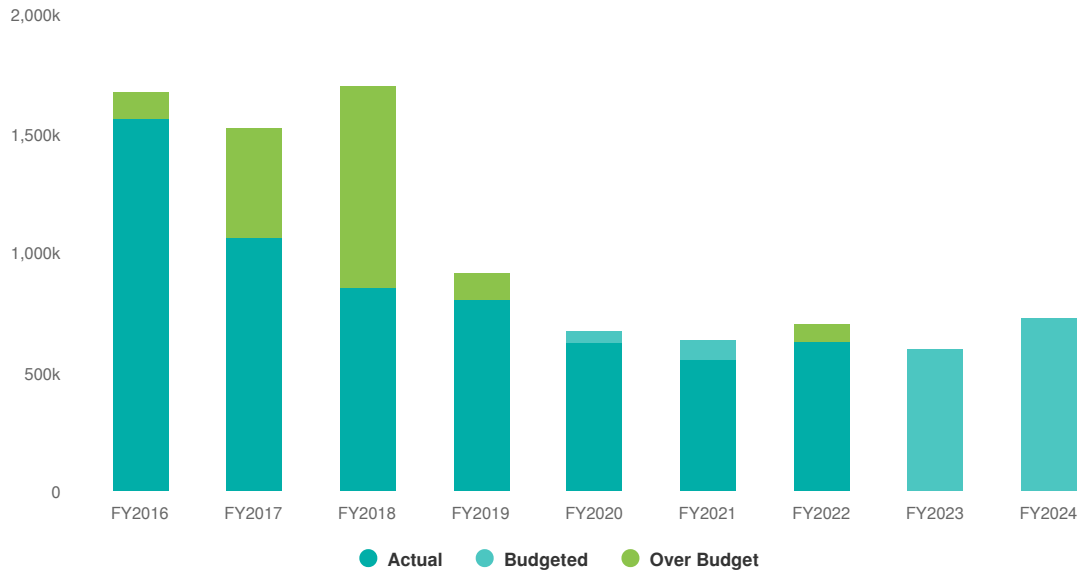
Operating Expenses - Increase is primarily due to replacement computer equipment for Digital Marketing and Communications and printing materials and supplies for the Graphics Division.

Capital Outlay - Increase is primarily due to replacement of equipment for PBC TV Channel 20.

Revenues Summary

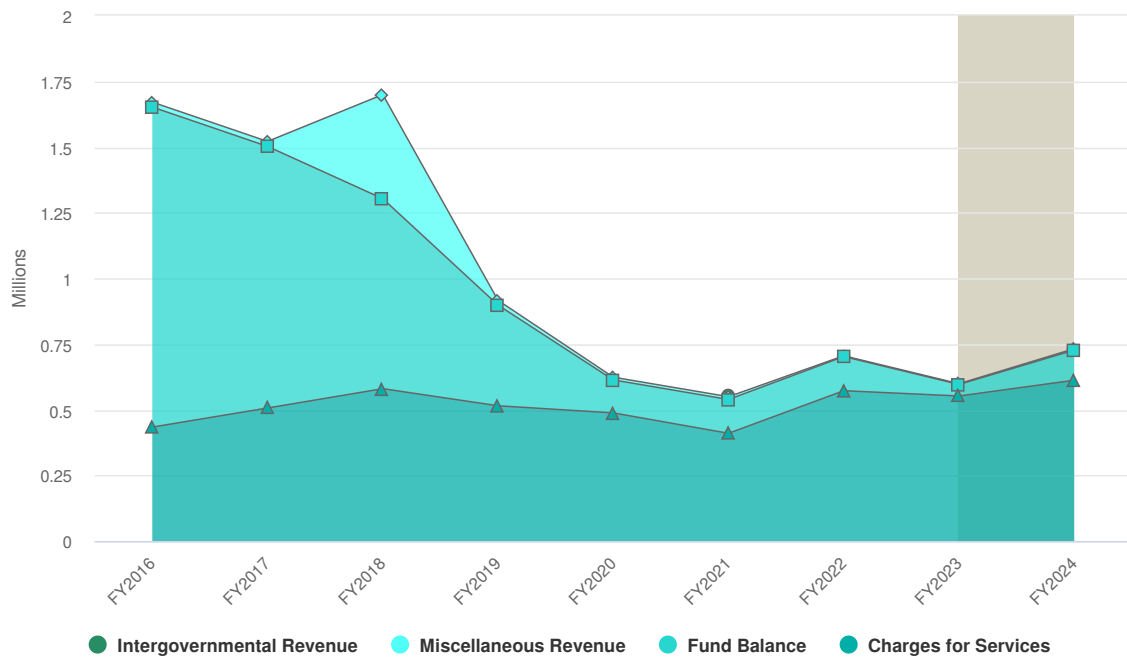
\$732,117 **\$133,382**
(22.28% vs. prior year)

Public Affairs Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source




Grey background indicates budgeted figures.

Charges for Services - Increase is primarily due to projected additional printing revenue.

Fund Balance - Increase is primarily due to lower than expected FY 2023 expenditures.

Performance Measures

	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
PERFORMANCE MEASUREMENTS				
Number of BCC Proclamations Completed ¹	114	180		
Number of Every Door Direct Mailer (EDDM) mailers ²	1,584,380	187,116	400,000	400,000
Number of Every Door Direct Mailer (EDDM) on an emergency or an unplanned basis. ³	1,392,991	54,650	200	200
Number of departments/agencies featured on PBC TV programming ⁴	33	57	48	120
Number of speeches written and/or edited by Public Affairs staff. ⁵	105	60		
 Number of traditional and social media messages relayed to the public and media during an activation of the Emergency Operations Center (not including Channel 20 or website visits). ⁶	1,238	19	200	200
Number of video service providers carrying PBC TV Channel 20 programming 24/7	5	4	5	5
Percentage of Public Records Requests responded to within 3 business days ⁷	100	100	100	100
Total Number of Digital Subscribers	23,495	31,318	26,000	26,000
Total Number of PBCGOV.com Homepage Visits	678,963	5,900,114	3,500,000	3,500,000
Value of work orders processed	1,532,353.44	1,513,617.84	1,650,000	1,650,000

Comments

1. This metric represents many hours of staff time. Each request must be edited or written, printed, sealed ribboned and signed. The process can take days to complete. Min/Max, Target, and Goal are not in department's control and are dependent upon other departments' needs. Monthly/Yearly figures are tracked for informational purposes only.
2. Measurement is in individual items that are mailed. FY21 saw a tremendous increase due to the Covid-19 pandemic and the significant amount of information regarding safety protocols, testing sites, and facial masks that were mailed out. FY22 decreased to more historical figures.
3. The goal of graphics is to have zero emergency or unplanned (Every Door Direct Mailer) EDDM's. Any occurrences of unplanned EDDM's are the result of poor planning on the requesting department's part. Understandably, in FY20 and FY21, departments could not have predicted the amount of mailers they would send out regarding Covid-19 safety protocols, information, and resources. FY22 continues to see a much higher number than the department would like to see and is looking at ways to mitigate this.
4. In FY22, in addition to County departments, Channel 20 reached out to include and feature BCC supported, sponsored and affiliated agencies in our programming. This is done to fully promote all services, programs and beneficial activities made available to PBC residents and visitors by the BCC. The additional agencies featured by Channel 20 staff enhances the variety of educational, promotional, informative and engaging programming on PBC TV.
5. This metric is based on demand and tracked for informational/workload purposes. There has been a bigger demand for State of the County speeches which require a constant state of research to keep the speeches up to date.
6. Covid-19 is no longer a top priority in communication efforts as it was in FY20 and FY21. Hurricane Ian in September 2022 created increase in communication during tail end of FY22.

7. *This metric may seem like an automatic, but in order to maintain this level of service, there must always be someone monitoring these requests. There are organizations that will try to make an example of a government by sending in requests and hoping one slips through the cracks.*

Public Safety

Stephanie Sejnoha
Director

Mission Statement

Enhance the safety and well-being of our community.

Department Overview

The department is comprised of the following divisions: Administration, 9-1-1 Program Services, Animal Care and Control (ACC), Consumer Affairs (CA), Emergency Management (EM), Justice Services (JS), and Victim Services (VS).

Learn more by visiting : [Public Safety](#)

FY 2023 Highlights & Accomplishments

- PBC911 launched a secondary Public Safety Answering Point (PSAP) at the Florida Highway Patrol (FHP) Lake Worth Regional Communications on March 8, 2023. The system provides lifesaving caller and location information for callers in distress. It also provides access to 9-1-1 for those that may not be able to speak due to deafness, inability to speak, physical injury, or threat of danger. Success stories include being able to assist a deaf motorist stranded on the highway; and stopping and arresting an armed motorist threatening other drivers with a handgun. Palm Beach County (PBC) is the first county in Florida to provide PSAP equipment and accessibility to FHP to enhance public safety.
- While animal intake numbers continue to climb back up to the 2019 level due to community stressors, community collaborations, including increased volunteer hours (up 36% over FY 2022), increased social media exposure (up 21% over FY 2022) and over 100 active rescue partners saving on average 300+ animals each month, have kept our live release rates at a combined level of 86%.
- In November of 2022, Palm Beach County was awarded the FY 2022 Improving Adult and Juvenile Crisis Stabilization and Community Reentry Program grant from the Department of Justice, Bureau of Justice Assistance for \$750,000 over three years. This funding will allow PBC Reentry to coordinate and provide comprehensive treatment, recovery, and other supportive reentry services to people experiencing mental health, substance use, or co-occurring disorders who are being released from the County jail and returning to South Bay, Belle Glade, and Pahokee.

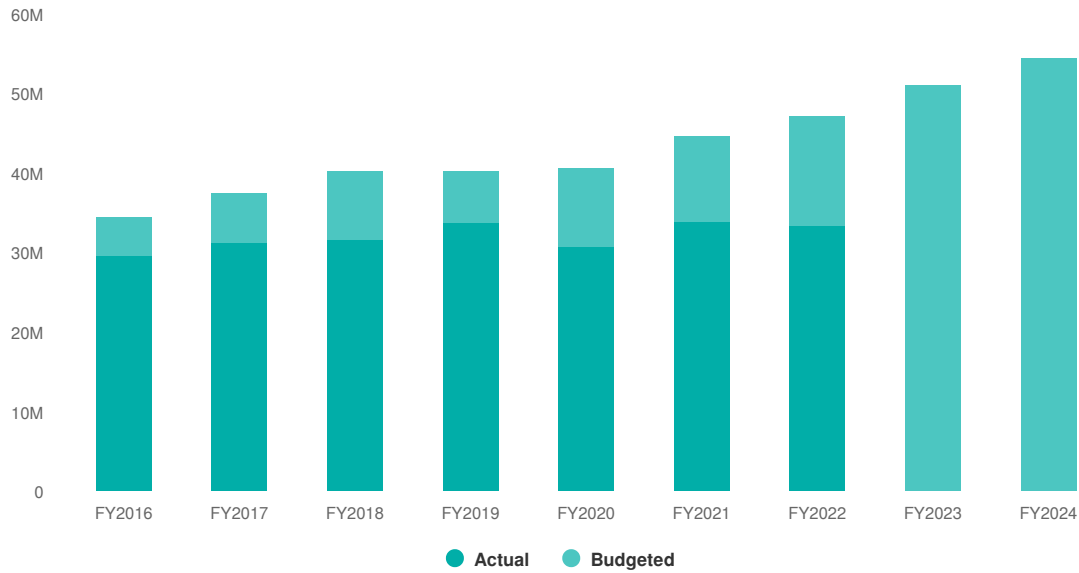
FY 2024 Emerging Issues

- Unlicensed vehicle for hire activity continues to be on the rise. CA and stakeholders will continue to review market conditions and public safety interests for strategies to address this concern.
- Understanding the requirements of the National Qualification Systems (NQS) to the County's Emergency Operations Center (EOC) staffing and grant funding requirements.
- Due to an increase in the percentage of sexual assault forensic exams conducted in facilities other than the Butterfly House, the need for a second exam facility is being explored.

Expenditures Summary

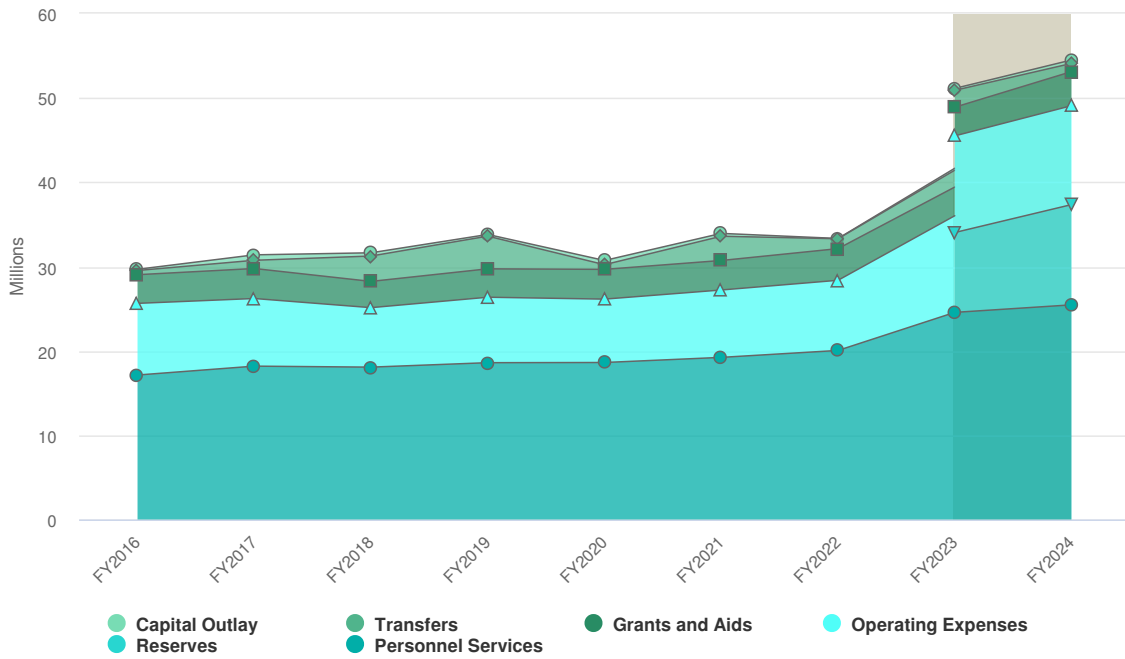
\$54,500,898 **\$3,371,496**
(6.59% vs. prior year)

Public Safety Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Positions

Mid Year: 1 - Reentry Program Coordinator

Budget Process: 1 - General Maintenance Mechanic, 2 - Animal Care Coordinator, 2 - Animal Care Officer I

Capital Outlay - Increase is primarily due to vehicles for Animal Care and Control field operations.

Grants and Aids - Increase is primarily due to E-911 reimbursement to municipalities in FY 2024 for the purchase and maintenance of equipment and additional Justice Service Grants.

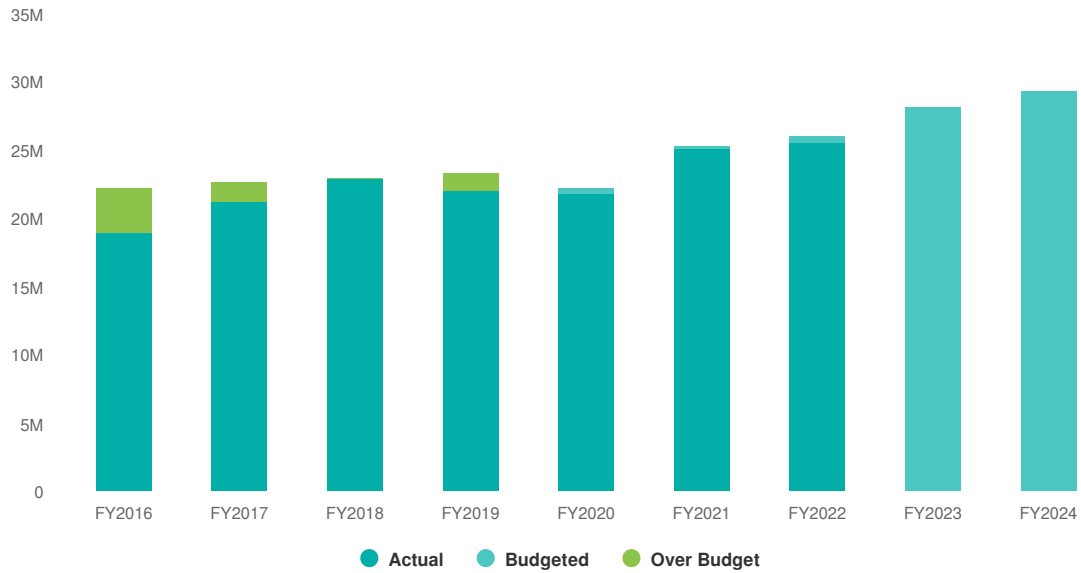
Transfers - The decrease is mainly due to the transfer of \$1.2M to Palm Beach County Sheriff's Office for E-911 Capital projects.

Reserves - The increase is partially due to increased revenue and stable expenditures in FY 2023.

Revenues Summary

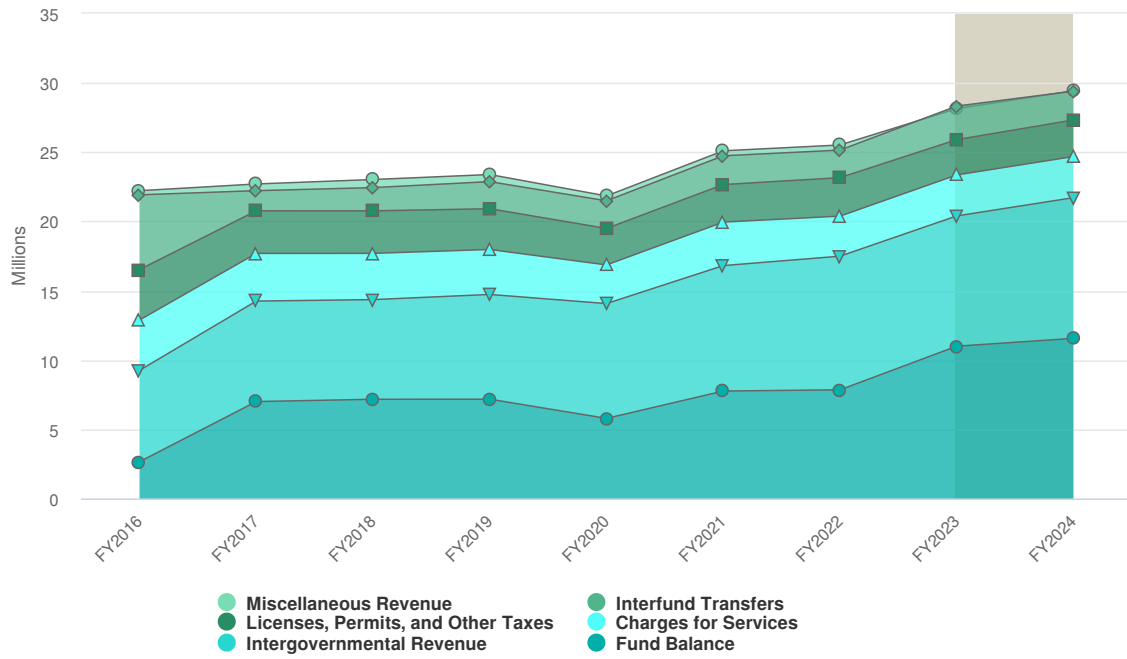
\$29,431,413 **\$1,290,884**
(4.59% vs. prior year)

Public Safety Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Licenses, Permits, and Other Taxes - Increase is primarily due to aligning the budget with historical actuals.

Interfund Transfer - Decrease is due to the spending down of grants in FY 2023.

Miscellaneous Revenue - Increase is primarily due to projected interest rates for FY 2024.

Performance Measures

	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
PERFORMANCE MEASUREMENTS				
AlertPBC Opt-In Registrations ¹	1,647	3,334	1,500	1,500
Average amount of days to complete healthcare facility emergency management plan reviews ²		30	30	30
Average units of comprehensive advocacy and therapy services provided per crime victim ³	53.6	54	40	40
Ensure vendors meet contractual network availability time of 99.99%	100	100	99.99	99.99
Number of trainings sponsored by DEM ⁴	28	61	8	8
Percent of domestic violence victims receiving the Danger Assessment Tool	84.25	86	76	76
Percent of rearrests in Palm Beach County for adult participants active in reentry programming ⁵	7.25	7.25	6	6
Percentage of live release - Cats ⁶	81.22	82.11	90	90
Percentage of live release - Dogs	91.79	90.58	90	90
Percentage of rearrests in Palm Beach County for defendants on the pretrial services supervised release program ⁷	3.75	5.25	4	4
Time (days) to complete address verifications against Master Street Address Guide ⁸	2	2	3	3



Comments

1. In FY21, there were less outreach activities due to the Covid-19 pandemic and a decrease in the ability to provide Opt-In forms to the general public. The department continued to provide information on AlertPBC on social media. AlertPBC registrations tend to peak when widely reported disasters may or do impact Palm Beach County. Spike seen during FY2022 can be attributed to Hurricane Ian. Targets for FY23 and FY24 remain conservative due to projecting non-emergency activities.
2. New metric created in FY21 to commence tracking in FY22; no historic information available.
3. Targets are established by identifying the average number of total cases wherein the crime victim received at least 10 units of advocacy and therapy services. FY21 and FY22 actuals surpassed the established targets. Future targets will be assessed for updates.
4. Targets for FY23 and FY24 were established with staffing capacities and Covid-19 recovery efforts in mind, although actuals for FY21 and FY22 years were higher than expected. Trainings continue to exceed goals as DEM focuses on providing education to its stakeholders (i.e., Community Emergency Response Teams) and partners (e.g., PBSO and PBCFR) throughout the fiscal year. Future target figures will be updated/increased based on staffing capacity and trends.
5. Although FY21 and FY22 figures are the same, these figures are correct. Possible factors for not meeting the target of 6% may include lack of resources in the community, lack of participation by the reentry participant, and stigmas towards people who have a criminal history, which can influence behavior.
6. To be a "No Kill" shelter, 90% live release rate is the benchmark. As an "Open Admission Shelter" we are responsible for the intake of sick/injured stray cats, abandoned kittens, and hoarding cases. We continue to strive for increases in this metric.

7. The department is assessing as to what has contributed to the increase in rearrests and is working on how to decrease this figure in the future. Possible factors for not meeting the target may include lack of resources in the community, lack of ability to effectively communicate with required personnel, lack of transportation to meet with required personnel.
8. This metric measures completing address verifications and corrections within at least 3 days of receiving Planning, Zoning, and Building (PZB) Audits for 911 Program Services. Actuals met targets for FY21 and FY22.

Purchasing

Melody Thelwell
Director

Mission Statement

The mission of the Purchasing Department is to provide all County Department's under the Board of County Commissioners with:

- procurement services in accordance with the Purchasing Code, and with federal, state and local laws, where applicable;
- central warehouse services and basic operating supplies at a reasonable cost; and
- timely and efficient courier and mail services.

Department Overview

The Purchasing Department procures all goods and services, in accordance with the Purchasing Code. County Departments have the authority to procure goods and services valued up to \$5,000 through a decentralized purchasing process. The procurement of goods and services is accomplished through various methods including, but not limited to, Invitation for Bid (IFB), Requests for Proposal (RFP), Requests for Quotation (RFQ), and Requests for Submittal (RFS). The Purchasing Department staff will assist County Departments in the post-award activities, such as spend and vendor performance management.

Learn more by visiting: [Purchasing](#) 

FY 2023 Highlights & Accomplishments

- Completed a departmental SWOT analysis to aid in the development of new KPIs for FY 2024.
- Procured approximately \$300,000,000 in goods and services, utilizing RFQs, RFPs, IFBs, and RFSs procurement types, excluding exempt purchases.
- Launched Phase one of the Cinema Public Records Management platform.

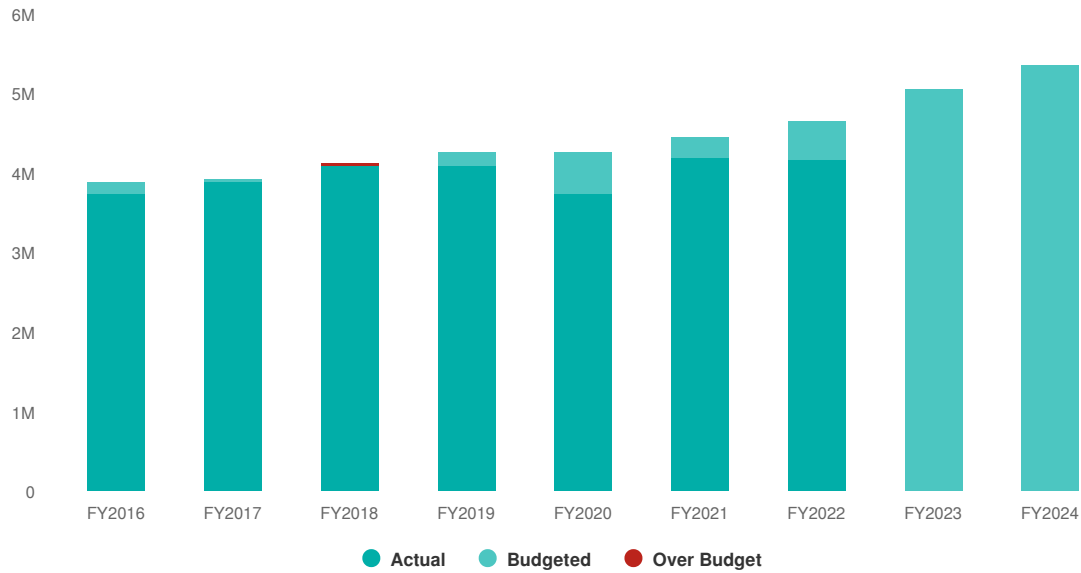
FY 2024 Emerging Issues

- Create and launch Phase 2 of the Cinema Public Records Management platform for public access.
- Develop and launch electronic/digital procurement initiatives, such as additional punchouts/catalogs, like Home Depot and Office Depot and online solicitation management.
- Obtain BCC approval of the amended Purchasing Code.

Expenditures Summary

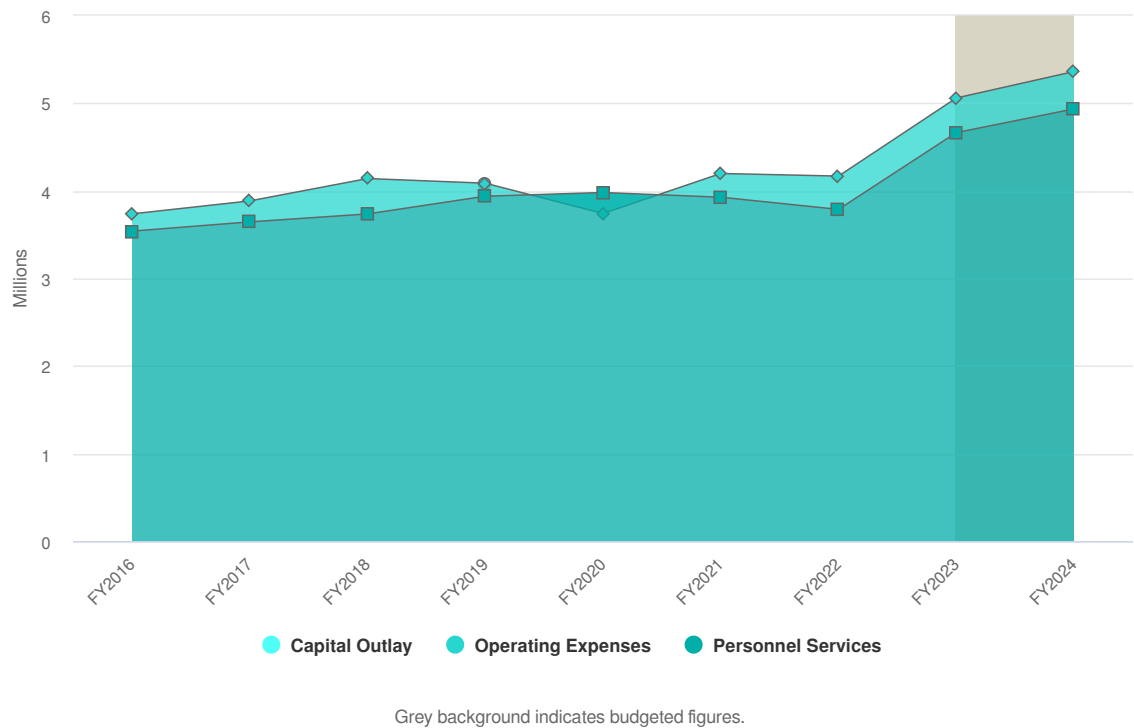
\$5,362,455 **\$302,421**
(5.98% vs. prior year)

Purchasing Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



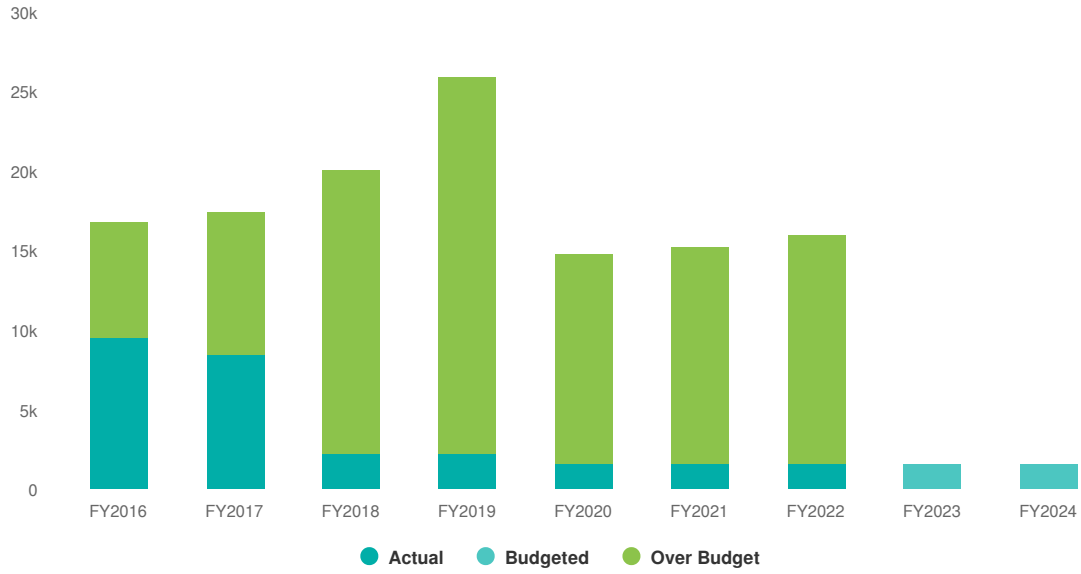
Positions

Budget Process: 1 - Financial Analyst II

Revenues Summary

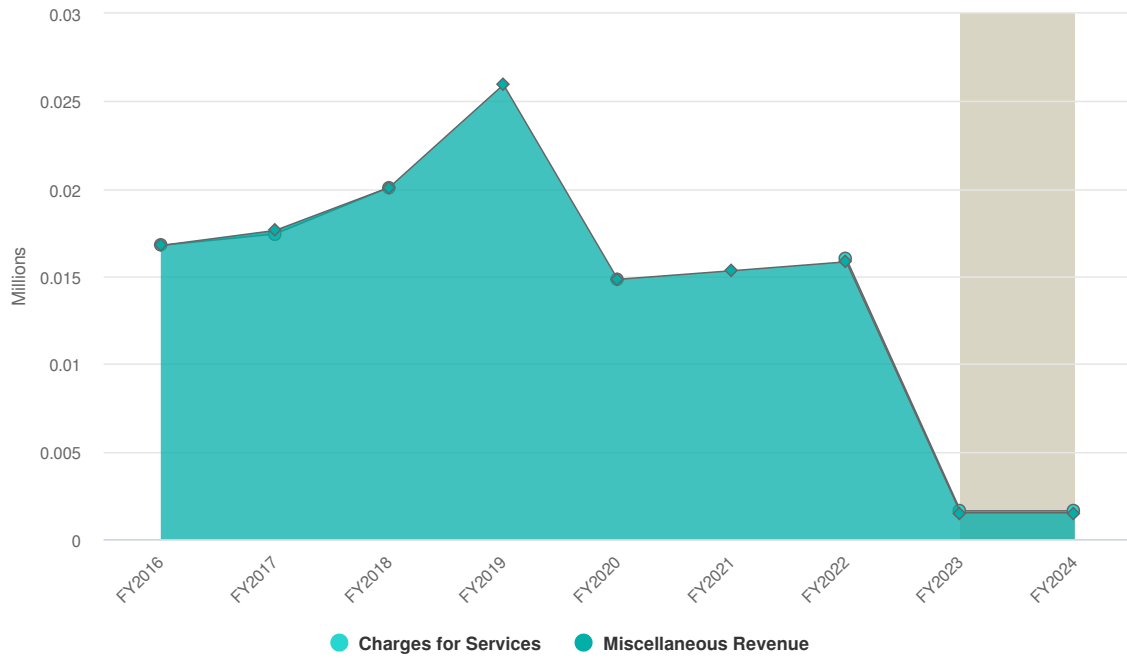
\$1,610 **\$0**
(0.00% vs. prior year)

Purchasing Proposed and Historical Budget vs. Actual




Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Performance Measures

	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
PERFORMANCE MEASUREMENTS				
Cycle time (in days) to complete new vendor account registrations in VSS ¹	7.14	3.74	5	5
Cycle time (in days) to complete vendor account modifications in VSS ²	1.66	0.94	2	2
Inventory turnover	1.96	2.03	2.8	2.8
 Percentage of "Non-Concur" Emergency Purchases ³	32	16.8	25	25
Percentage of Protests filed that were Sustained ⁴			15	15
Percentage of annual inventory variance	0.38	0.2	0.25	0.35
Percentage of staff with professional certification in procurement ⁵	3	3	70	70

Comments

1. As of September 30, 2022, the Department averaged 3.74 Days to process a new vendor registration. FY21 average was 7.14 days to process new vendor registrations. This is a difference of 3.4 days. New vendors are processed efficiently, and we are almost meeting our stretch goal of 3 days.
2. As of September 30, 2022, we continue to meet the stretch goal of 1 day set for the cycle time of vendor modifications.
3. The Purchasing Director will "Non-Concur" with emergency purchases that do not meet the definition of "emergency purchase" as set forth in the Purchasing Code. The outcomes of this metric have been decreasing over the last few fiscal years, but more work needs to be done to further decrease the number of "non-Concur" Emergency Purchases. As of September 30, 2022: 113 Emergency Purchases/19 Non-Concur Emergency Purchases/94 Concur Emergency Purchases Purchasing met its Target Goal in FY2022.
4. ** NEW METRIC CREATED IN FY23; no baseline established prior** KPI is being established to reduce the number of protests and ensure the solicitation process is accurate and efficient.
5. Data is as of March 31, 2023. Historically, the department has had 1 employee out of 30 staff persons (3%) with certification in procurement. Currently, there are 6 employees preparing to take the NIGP Professional Certification by the end of FY23.

Risk Management

Scott Marting
Director

Mission Statement

To identify, analyze, and control the risks associated with the programs, operations, and services provided to the employees and citizens of Palm Beach County in a professional, comprehensive, and cost-effective manner.

Department Overview

The department is comprised of four divisions covering the following activities: Group Insurance, Wellness, and Employee Assistance; Safety and Casualty; Workers' Compensation and Occupational Health; and Finance and Administration.

Learn more by visiting: [Risk Management](#) 

FY 2023 Highlights & Accomplishments

- Restructured the Department to better align with both the current and future needs of County departments, employees, and the public we serve. The seven previous divisions have been merged into four. This change allows for additional upward opportunities for staff, elimination of information silos, and increased cross-training for team members.
- In collaboration with the Human Resources Department, outsourced the Family Medical Leave Act administration through the United Healthcare contract. This change provides the Occupational Health Clinic with additional capacity to deliver vital services to County employees.
- Implemented a carrier change to United Healthcare for the County's self-funded medical plan effective Jan 1, 2023. This resulted in significant cost savings and improvements over the previous agreement. Highlights include increased transparency of claim payments due to the elimination of capitate agreements for behavioral health and advanced imaging, increased pharmacy rebates, trend and performance guarantees, reduced shared savings fees, expanded networks for participants, and significant discretionary funds for new program implementation. Additional staff were also secured through this agreement, including a dedicated Mental Well-Being Specialist and a clerical support position employed through a certified Small Business Enterprise vendor.

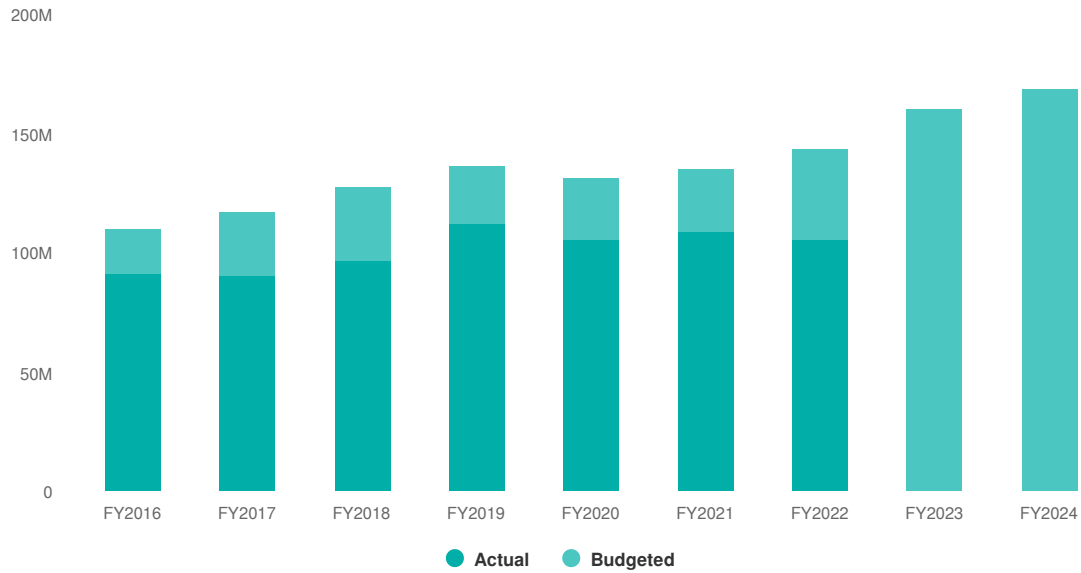
FY 2024 Emerging Issues

- Revisions to the State of Florida Tort Reform has caused a rush of claimants to file suit prior to the changes taking effect. This will result in an increase in legal defense and associated claim expenses.
- As a result of legislative actions and appellate court decisions, benefits for first responders who suffer from employment related Post Traumatic Stress Disorder have been expanded, which will increase costs to the County.
- Group Insurance is monitoring updated regulatory guidance for the requirements of the Comparative Analysis Review Process under the Mental Health Parity and Addiction Equity Act (MHPAEA) for the County's medical plan.

Expenditures Summary

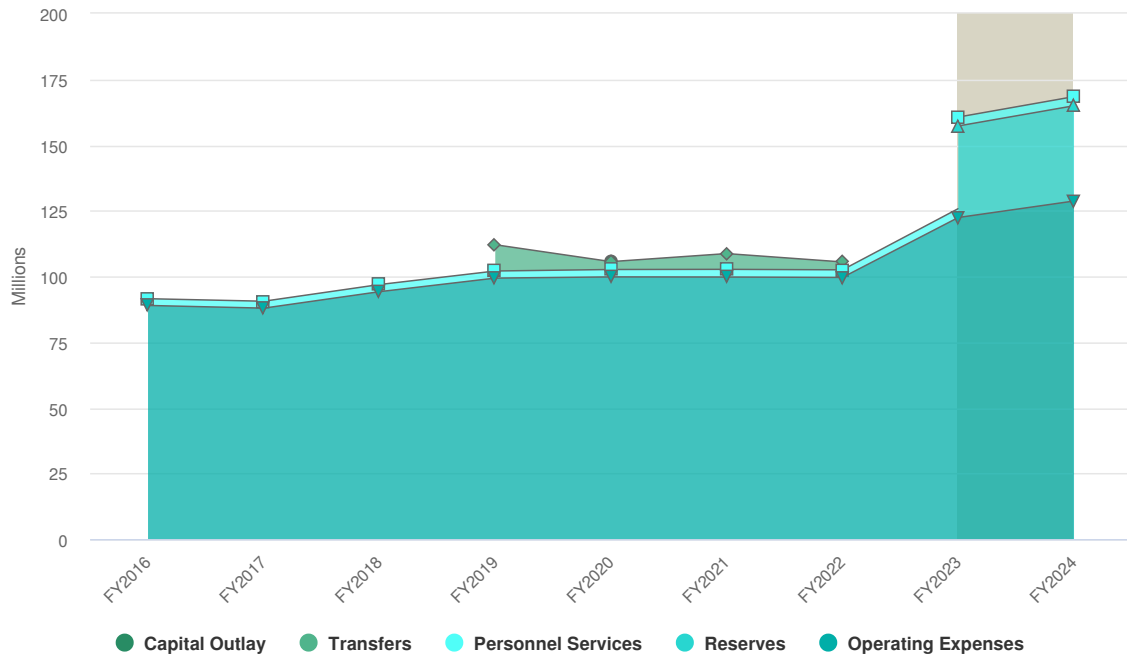
\$168,422,624 **\$7,787,158**
(4.85% vs. prior year)

Risk Management Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

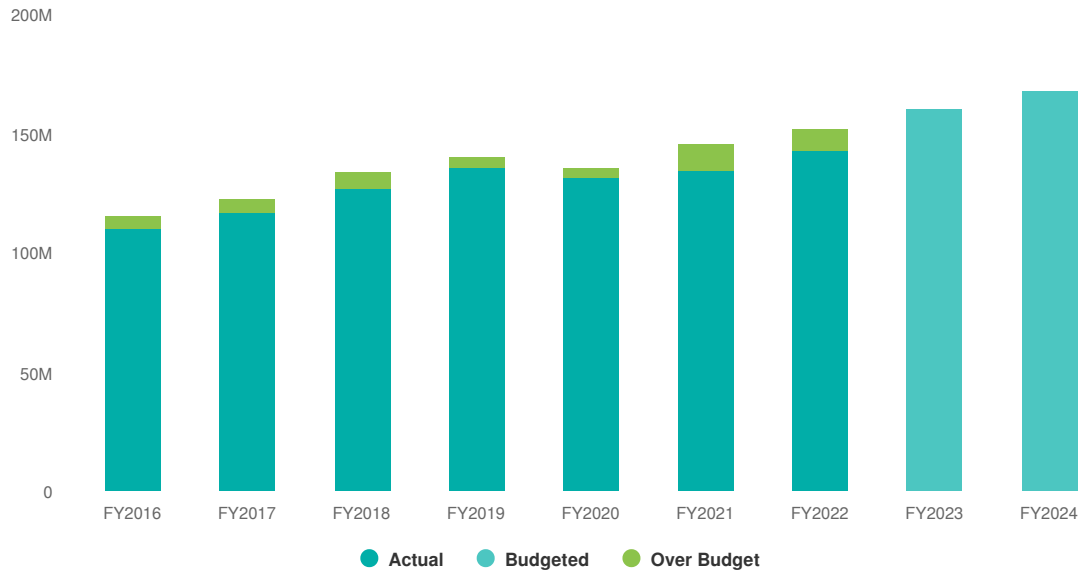


Grey background indicates budgeted figures.

Revenues Summary

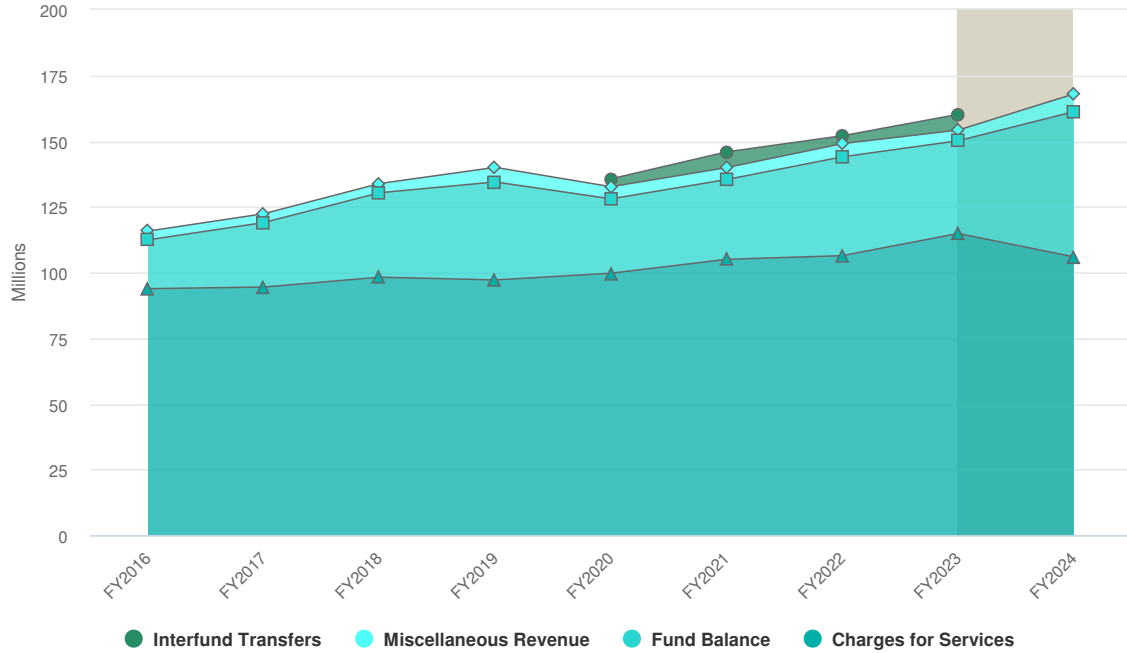
\$167,954,487 **\$7,779,506**
(4.86% vs. prior year)

Risk Management Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Interfund Transfers - Decrease is due to an FY 2023 transfer to meet reserve requirements for claims expenses.

Fund Balance - Increase is primarily due to lower than anticipated expenses coupled with higher than anticipated revenues in FY 2023.

Performance Measures

	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
PERFORMANCE MEASUREMENTS				
Buildings that received safety inspections. ¹	141	135	135	135
Loss Control Specialists will follow-up with department supervisors within a maximum of (3) business days.	1.66	2	3	3
Number of participants in Educational and Training Programs Offered ²	28	162	90	90
PPO network penetration ³	65.2	82	90	90
Participants in Safety Training Programs ⁴	7,360	8,406	4,500	4,500
Percent of Workers' Compensation Cases treated in-house ⁵	88.75	97	90	90
Percentage increase in wellness program encounters ⁶	0.6	6	5	5
Percentage of exams completed within two days ⁷	99	97.5	95	95
The number of incidents reported ⁸	2,352	1,543	3,600	3,600
The number of incidents that become claims ⁹	424	477	420	420
Total employee cases in the Employee Assistance Program ¹⁰	280	322	310	310
Workers' Compensation Claims closing ratio ¹¹	133	102	105	105



Comments

1. Building inspection are an essential component of a proactive safety program as it it aids in the prevention of liability, property and workers' compensation claims.
2. Staffing shortages caused a decrease in outcomes.
3. Risk Management continues to work on increasing this outcome.
4. Safety training for County employees is essential in educating them on various safety and health issues related to their individual jobs. Through both in-person and virtual trainings we continue to increase our overall participant numbers. Due to specialized COVID-19 training, we saw a spike in trainings for FY 2021. The amount of safety training we are able to supply continues to increase as we are able to have more virtual offerings both through WebEx and our on-line offerings through various third-party providers.
5. In FY20, the department changed staffing and schedule options. In-house treatment with a medical provider on site five days per week reduces treatment with outside providers and increases in-house care. Results have been noted in FY21 and continue in FY22. We continue to strive for an efficient process to treat these cases in-house more often.
6. The lower than normal increase for FY21 can be attributed to the impacts of the Covid-19 pandemic as in-person classes, trainings, and events were cancelled. The program was able to pivot and provide some virtual alternatives to existing offerings while also introducing new virtual programming. As we progress into FY22, the program intends to provide a hybrid of in-person and virtual offerings in efforts to meet the wellness needs of as many employees as possible while continuing to increase annual program encounters. Our Wellness program continues to reach employees through various avenues. Our goal is to increase offerings/participation each year.
7. Customer service remains a top priority for our Occupational Health Clinic. The more efficiently we can process new hire requests, the quicker each new employee can begin their County career.

8. As the County moved out of Covid, offices reopened, and people resumed their normal lives our incident began to reoccur. Additionally, this year the County has slowly moved to utilizing Peoplesoft as the mean of reporting incidents. The first departments to switch over were (WUD) Water and Utilities, then Facilities. This is a more efficient means of reporting incidents over paper and emails which was the norm for the County. We are looking for Palm Tran and Parks to transition over next.
9. The tracking of this metric assists us in looking for claim trends that may be developing, but also helps us gauge our customer service that is provided both internally and externally.
10. The data collected helps us better identify trends in the mental health of our employees and lets us know if our EAP program is operating effectively.
11. This metric was negatively impacted by the Covid-19 pandemic in FY20 but has returned to normal levels ias of FY21 and continues to level out in FY22.

Water Utilities Department

Ali Bayat

Director

Mission Statement

To provide the highest quality potable water, reclaimed water, and wastewater service to customers in a fiscally and environmentally sound manner. The Department's vision for the future is to have the "Best Water, Best Service, and Best Environmental Stewardship."

Department Overview

Provides potable water distribution and wastewater collection services to approximately 585,000 residents within 1,200 square miles of the primarily unincorporated area of Palm Beach County. Operates five regional water treatment plants with a total treatment capacity of 113.28 million gallons per day (mgd). Owns and operates the 35 mgd Southern Region Water Reclamation Facility, a state-of-the-art wastewater treatment and water reclamation facility. Owns 23.5 mgd of capacity in the East Central Regional Wastewater Treatment Plant, which is operated by the City of West Palm Beach. Operates a Central Region Operations Center, a Southern Region Operations Center and Central Laboratory, and a Customer Service Facility.

The department is comprised of the following divisions: Finance & Administration, Engineering Services, Environmental Health and Safety & Laboratory, Customer Service and Communications, Operations (Lines and Water/Wastewater Treatment Plants), Maintenance (Lift Stations, Infiltration and Inflow, and Facilities, Water/Wastewater Treatment Plants), Information Technology, and Asset Management.

Learn more by visiting: [Water Utilities](#)

FY 2023 Highlights & Accomplishments

- Received a total of 15 awards on the local, state, national, and international level this fiscal year that demonstrated the department's mission statement of Best Water, Best Service, and Best Environmental Stewardship.
- Documented a 19% reduction in employee injuries and a 24% reduction in preventable vehicle accidents.
- Actively engaged in more than 30 community outreach and education events, facility tours, and presentations. These engagements focused on critical topics such as recruitment, water reuse, water treatment, water conservation, wildlife/environmental conservation, and the successful advancement of Green Cay Phase II.

FY 2024 Emerging Issues

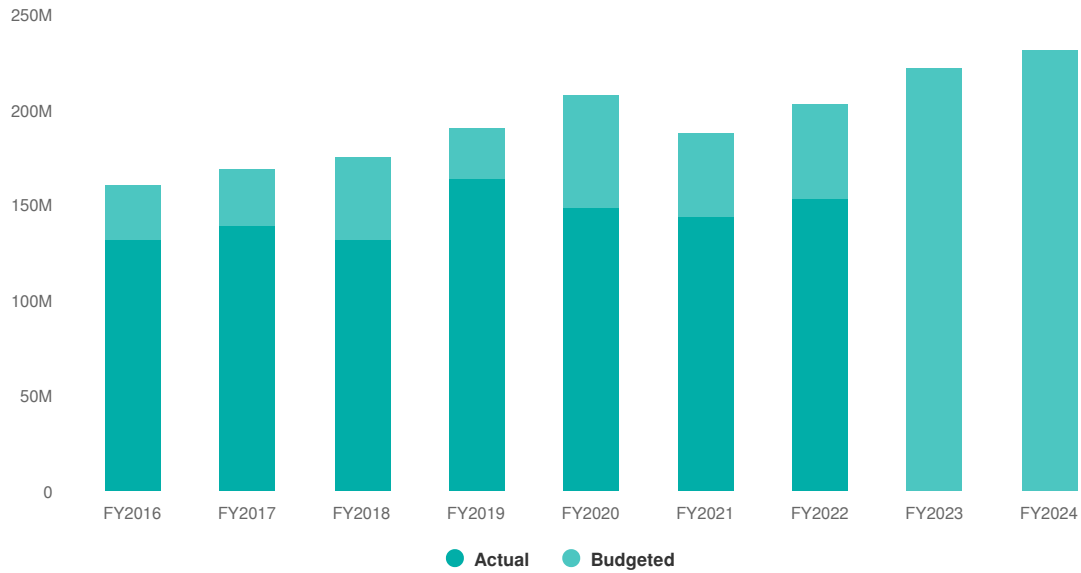
- Due to the escalation in costs Water Utilities is working on a Cost-of-Service Study that may require the utility to revisit rates, rate structure, connection fees, and service initiation fees. Utilities local to Palm Beach County are in the process to adopt annual rate increases from 5-25% for FY 2024 and FY 2025, along with the annual proposed Consumer Price Indexing. Operating expenses increased 13.55% over the last year and capital projects are coming in 25-40% over the original planned budget amount.
- Increasing challenges to attract qualified candidates due to a limited/diminished candidate pool, all the while trying to maintain and retain existing employees.
- Continuing operation and maintenance of all facilities to ensure compliance, while also dealing with the difficulty of slowed global supply chains and material production price increases due to the COVID-19 pandemic. Delays in supply orders are causing the department to hold off on maintenance projects and when repair and replacement projects are delayed, it decreases system reliability. With supply chain issues, the lead time is up to six months or more on some of the larger diameter Polyvinyl Chloride pipe.



Expenditures Summary

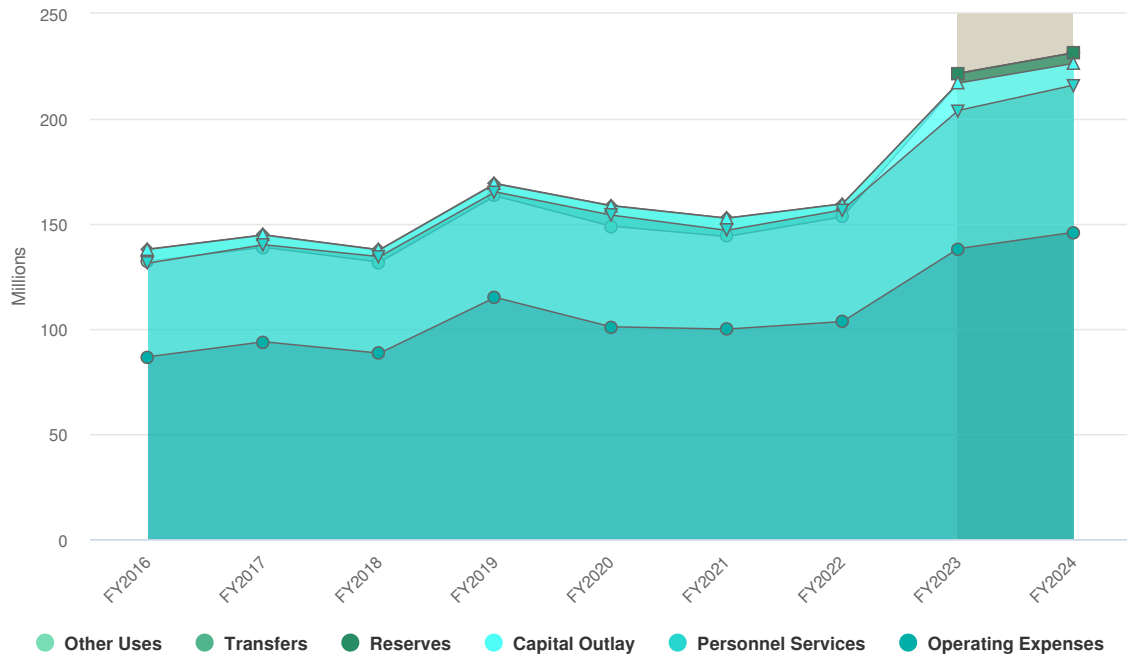
\$231,424,631 **\$9,811,631**
(4.43% vs. prior year)

Water Utilities Department Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Positions

Budget Process: 1 - Records and Information Specialist, 1 - Project Manager, 2 - Utility Line Crew Chief

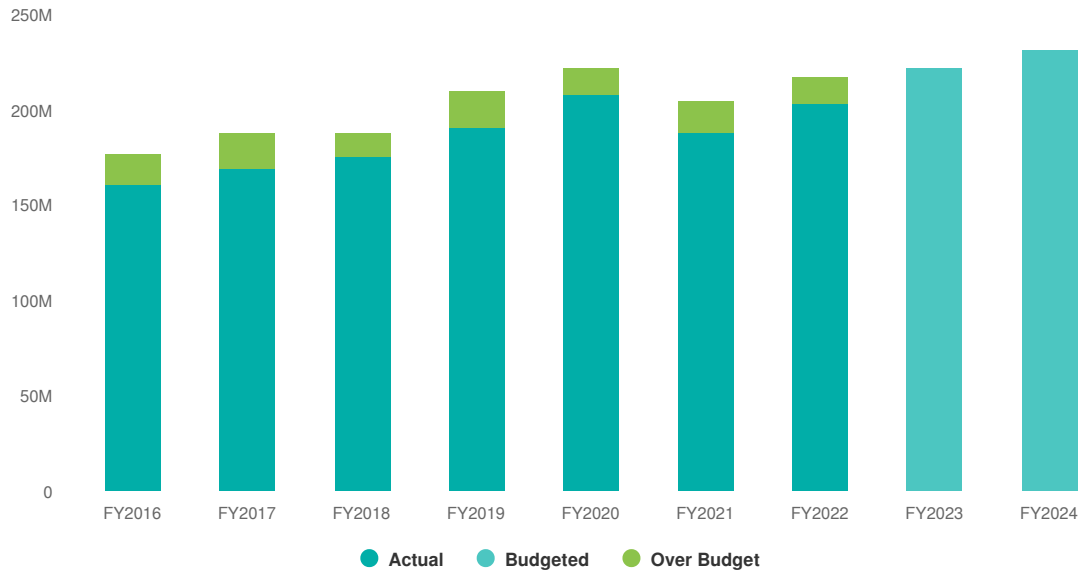
Capital Outlay - Decrease is primarily due to the reduction in planned purchases of vehicles and generators.

Transfers - Increase is due to the adjusted volume usage of 800 MHz Radios.

Revenues Summary

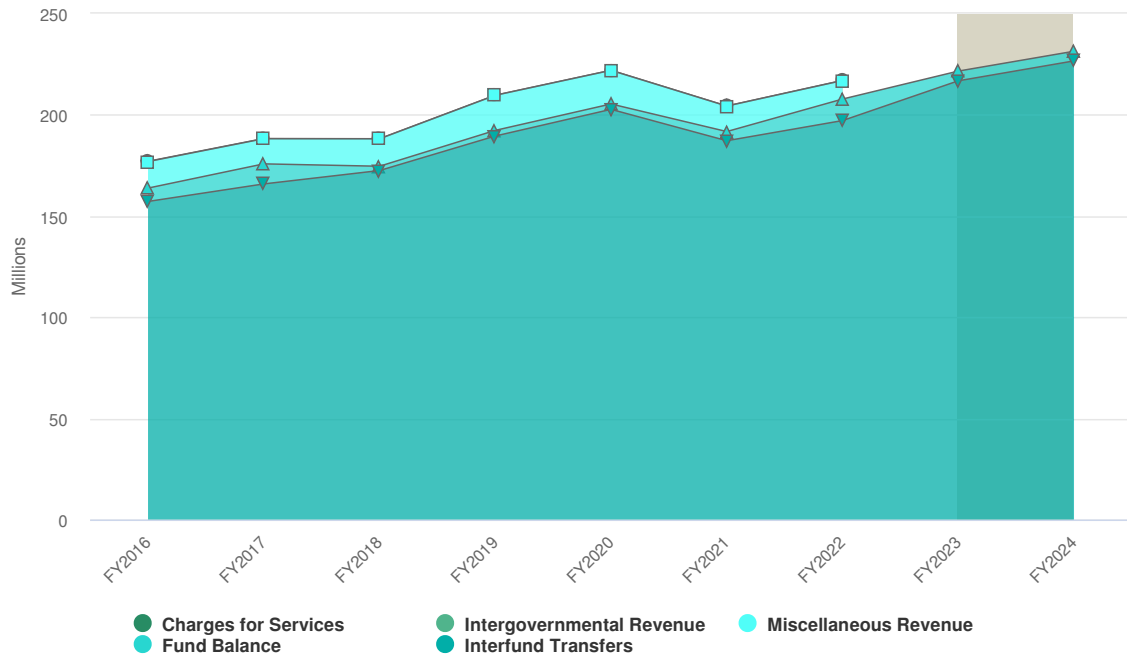
\$231,424,631 **\$9,811,631**
(4.43% vs. prior year)

Water Utilities Department Proposed and Historical Budget vs. Actual





Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Performance Measures

PERFORMANCE MEASUREMENTS		Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
	Cost per thousand gallons of potable water ¹	1.62	1.78	1.5	1.5
	Cost per thousand gallons of treated wastewater ²	2.09	2.34	2.1	2.1
	Percentage of preventative maintenance versus corrective maintenance that shows a reduction in life cycle costs of the organization's assets.	17.25	18.13	15	15
	Call Center -call volume ³	398,545	279,632	360,000	360,000
	Communications - Incoming calls from external stakeholders ⁴	28,803	26,479	30,000	30,000
	Communications - Incoming/Outgoing Calls from Internal Stakeholders ⁵	104,007	73,284	111,600	111,600

Comments

1. Metric is calculated as such: Operations Cost (Electricity, Chemicals, Personnel, etc.)/1000 Gallons of Potable Water. Increase in cost of supplies due to the Covid-19 pandemic contributed to the total increase in FY21 and continued in FY22.
2. Metric is calculated as such: Operations Cost (Electricity, Chemicals, Personnel, etc.)/1000 Gallons of Treated Wastewater Water. Increase in cost of supplies due to the Covid-19 pandemic contributed to the total increase in FY21 and continued in FY22.
3. WUD agreed to not disconnect service for a period of time due to COVID. Calls and wait times increased dramatically beginning in July 2020, when disconnections of service due to non payment resumed. Increased call volumes continued through FY21 but have started to decrease in FY22.
4. FY21 actual includes all incoming calls channeled through the customer queue. The increase can be attributed to residents calling to ensure services were not paused during the Covid-19 Pandemic and were indeed intact.
5. WUD would like to see these actuals decrease as they pertain to employee calls. Increase in FY21 were related to the Covid-19 pandemic and service queries, but decreases have started to take place in FY22.

Youth Services

Tammy K. Fields
Director

Mission Statement

Growing brighter futures by providing quality service, education, and access to resources and opportunities.

Department Overview

The department is comprised of the following divisions: Administration; Finance, Contracting and Administrative Services; Outreach and Community Planning; and Residential Treatment and Family Counseling.

Learn more by visiting: [Youth Services](#) 

FY 2023 Highlights & Accomplishments

- Received certification in the Sanctuary Model of Trauma Informed Care for the entire department. This certification symbolizes the department's commitment to providing a higher level of care, a trauma-sensitive environment for the clients and community, and a better work environment for employees. Director Tammy Fields was awarded the Spirit of Sanctuary Award by the Andrus Institute at the international conference. The Youth Services Department (YSD) is the only government agency in Florida to hold this certification.
- In partnership with the Children's Services Council and United Way, established an Enhanced Mentoring Program for youth involved in the dependency and delinquency systems called Level Up. This program was awarded Best in Category for Children and Youth by the National Association of Counties (NACo). Three hubs served 273 youth.
- In order to address the continued shortage of employees, especially in the area of mental health, the YSD has adopted a "grow our own" approach. Provided career training and internships with postdoctoral fellows, doctoral interns, practicum trainees, master level social work interns, master level evaluation interns, and bachelor level interns – 13 trainees in all. In addition, participated in the development of a high school certification program for behavioral health technicians with the School District, BeWellPBC, and United Way. The first cohort (40 students from 3 schools) graduated in May.

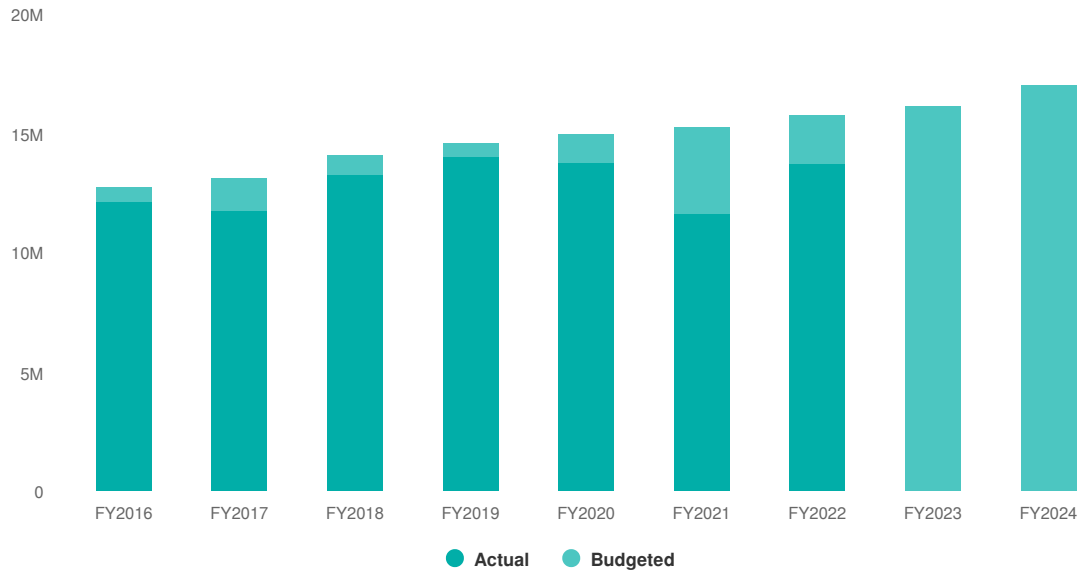
FY 2024 Emerging Issues

- The need for therapeutic staff who speak Creole is increasing and hiring has been a challenge.
- The U.S. Surgeon General and the Center for Disease Control have both identified youth mental health as an increasing concern. YSD will continue to serve these youth in cooperation with community partners.
- There is an increase in homeless youth, particularly youth aging out of foster care and LGBTQ+ youth, requiring additional supports to effectively transition to adulthood.

Expenditures Summary

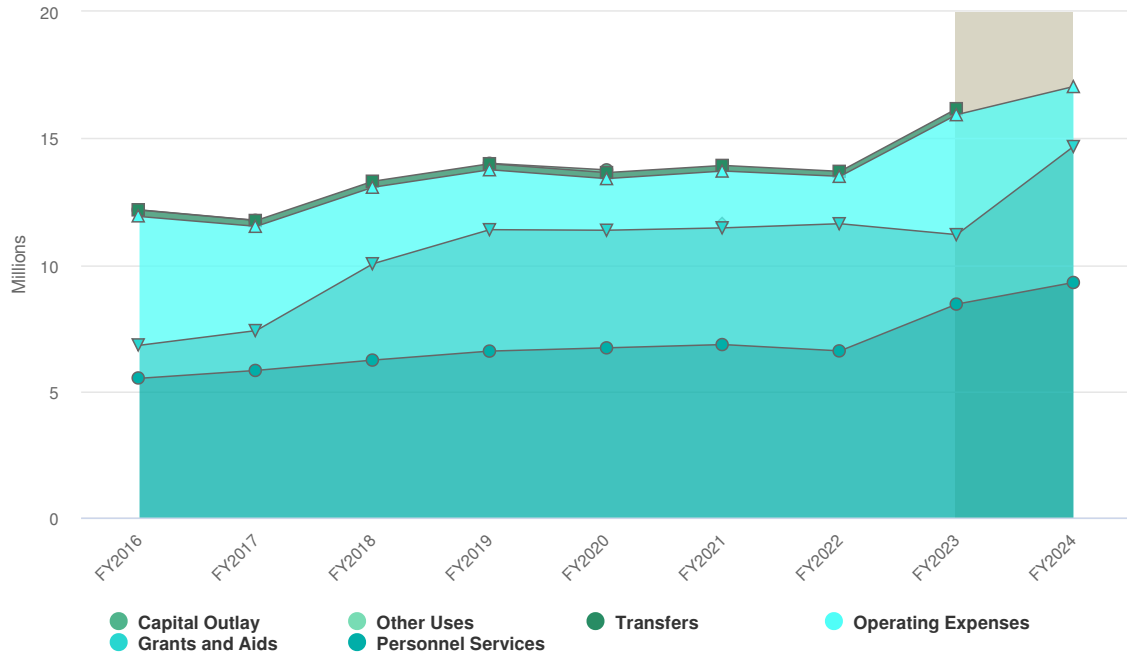
\$17,040,362 **\$875,168**
(5.41% vs. prior year)

Youth Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

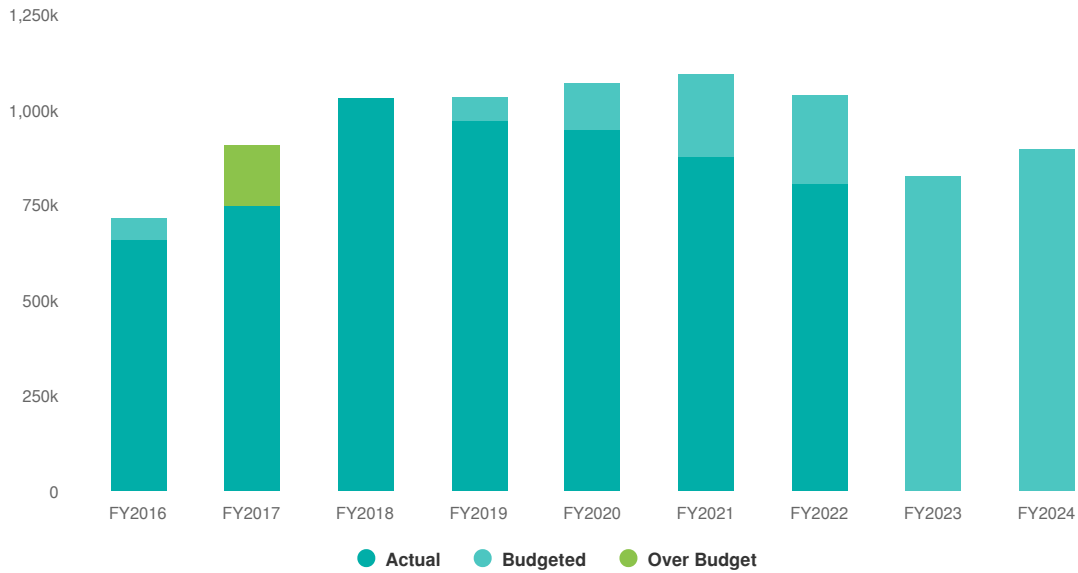
Operating Expenses - Decrease is primarily due to the reclassification of expenses for Community Based Agencies. This also resulted in a corresponding increase to Grants and Aids.

Transfers - Decrease is due to the reclassification of expenses related to Juvenile Reentry.

Revenues Summary

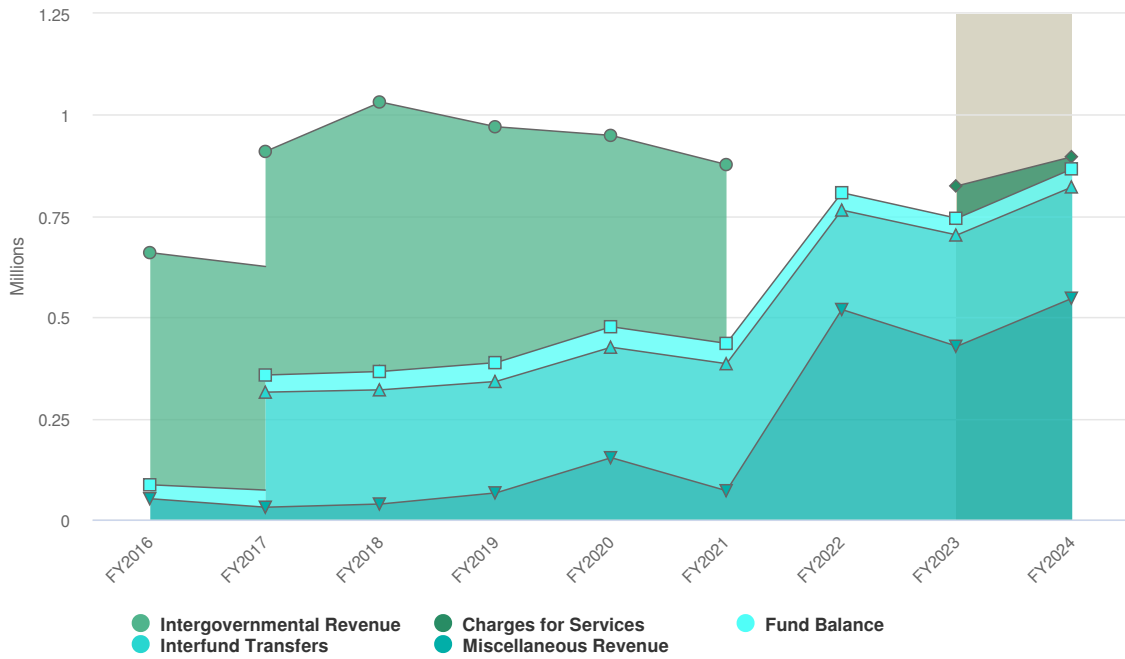
\$896,527 **\$72,169**
(8.75% vs. prior year)

Youth Services Proposed and Historical Budget vs. Actual



Revenues by Source




Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Charges for Services - Decrease is primarily due to services no longer covered by Court Psychology.

Performance Measures

		Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
	PERFORMANCE MEASUREMENTS				
	Number of contract claims processed annually from funded agencies ¹	664	614	696	683
	Number of department internal internship opportunities and external community based agency and partnership opportunities filled for local graduate, undergraduate and high school students pursuing a career path. ²	31	22	32	32
	Number of youth engaged in Future Leaders and Girls Coordinating Council of PBC. ³			80	80
	Percent of CBA and YEC contracts that are meeting programmatic outcomes as reflected in Logic Model and Scope of Work.	75	90	86	86
	Number of children enrolled and participating in summer camp through Summer Camp Scholarship Program	3,675	3,612	3,000	3,400
	Number of behavioral/mental health training provided by Ed Center staff. ⁴	88	70	60	56
	Number of clients receiving community based services through Youth and Family Counseling ⁵	567	486	400	400
	Number of clients served through FVIP	143	151	155	155
	Number of community outreach & educational events attended by all YSD staff ⁶	116	63	40	60
	Percentage of pervasively impaired youth who improved with residential treatment according to the Child and Adolescent Functional Assessment Scale (CAFAS) ⁷	92.75	100	85	85

Comments

1. Although it appears less claims were processed than anticipated, this is due to the timing of contract reimbursements being submitted as some reimbursements and payments were combined to include more than one month of service. This results in a lower number of claims but with more contracts than anticipated, the number of months of service to audit were higher.
2. Did not meet goal to hire student interns to assist with the day-to-day operations in Youth Services due to limited workforce, low unemployment rates, higher paying opportunities and the transfer of the Summer Food Service Program to Flipany.
3. New metric for FY23. No historical data.
4. Increases were seen in FY21 due to increased number of trainings being provided in a virtual platform. Targets for FY23 and FY24 are based on current capacity.
5. Residential Treatment & Family Counseling and Youth & Family Counseling track the number of youth and families receiving services and use this as an indicator that we are helping as many people in the community as possible given the amount of staff available due to staffing capacity. Targets for FY23 and FY24 were projected while considering current staffing shortages.
6. Community outreach and events are essential in marketing YSD direct services and increasing community engagement in programs. 63 events attended. Increases to attendance could be contributed to various events also being virtual in FY21 and a decrease of in-person events.
7. FY23 and FY24 targets were created based on national standards and best practices.

Commission on Ethics

Christie Kelley
Director

Mission Statement

Foster integrity in public services, to promote the public's trust and confidence in that service, and to prevent conflicts between private interests and public duties.

Department Overview

The Palm Beach County Commission on Ethics' (COE) specific statutory authority is authorized by Florida Statutes, §112.326, and is derived from Palm Beach County Code §2-254. The Commission oversees, administers, and enforces the Palm Beach County Code of Ethics, Lobbyist Registration Ordinance, and Post-Employment Ordinance; investigates complaints regarding alleged violations of these laws; provides formal advice to persons who fall within the jurisdiction of the commission; conducts educational programming for the community and persons under the jurisdiction of the Commission, and proposes governmental ethics law reform. Persons who fall within the jurisdiction of the Commission include county and municipal elected and appointed officials and employees, vendors and lobbyists and their principals or employers, and other local governmental entities subject to jurisdiction pursuant to contract or Memoranda of Understanding.

Learn more by visiting: [Palm Beach County Commission on Ethics](#)

FY 2023 Highlights & Accomplishments

- Created a Marketing Plan to promote and raise awareness of the COE.
- Published 32 advisory opinions, handled 18 inquiries and 28 complaints, conducted 38 in-person trainings, and completed 10 training compliance reviews.
- Continued to utilize a satisfaction survey to track satisfaction levels with COE's programs and services.

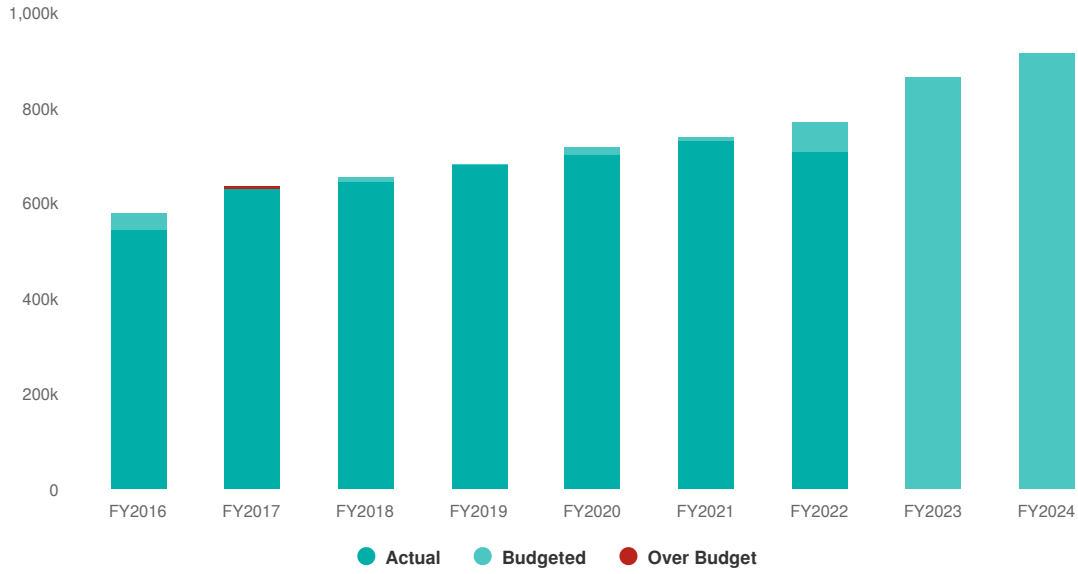
FY 2024 Emerging Issues

- Enhance our comprehensive education program by completing an evaluation and review of programming, needs, delivery methods, and revising the Code of Ethics training.
- Overhaul and improve website using creative headlines, up-to-date information, and user-friendly design and navigation to engage the reader to subscribe to the site.
- Increase community outreach efforts to strengthen and maximize the Commission's presence in the community by creating an outreach plan to deliver programs and services that educate the public as to the Commission's mission of promoting public trust in government.

Expenditures Summary

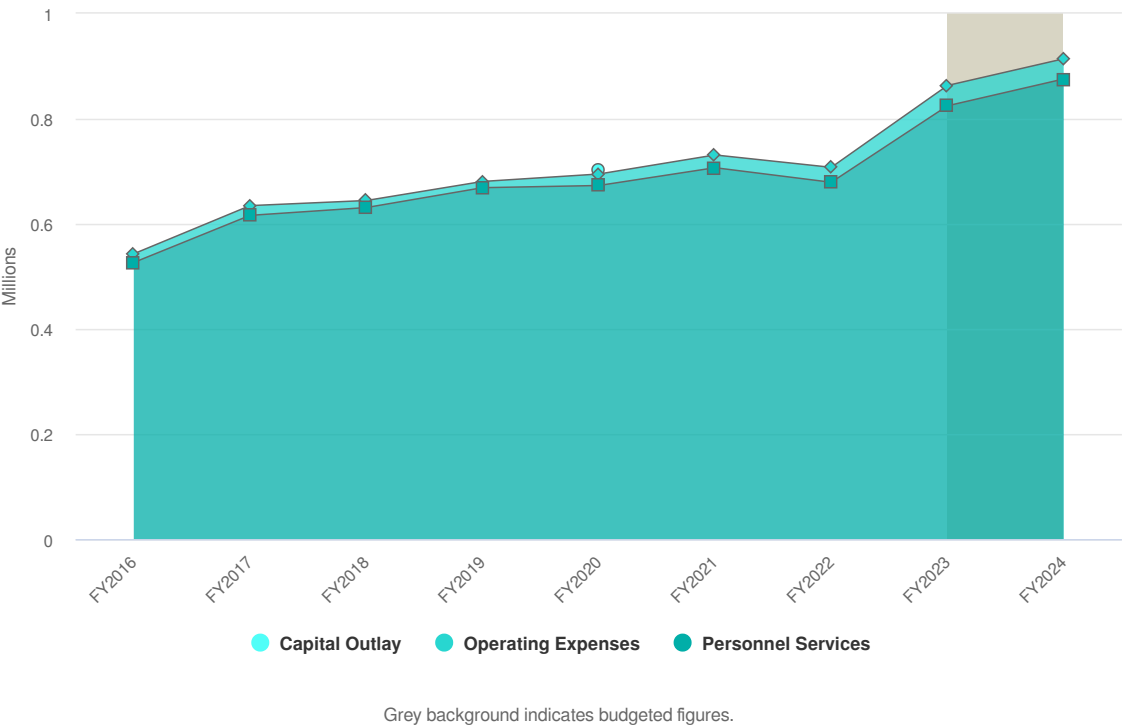
\$914,166 **\$50,841**
(5.89% vs. prior year)

Commission on Ethics Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



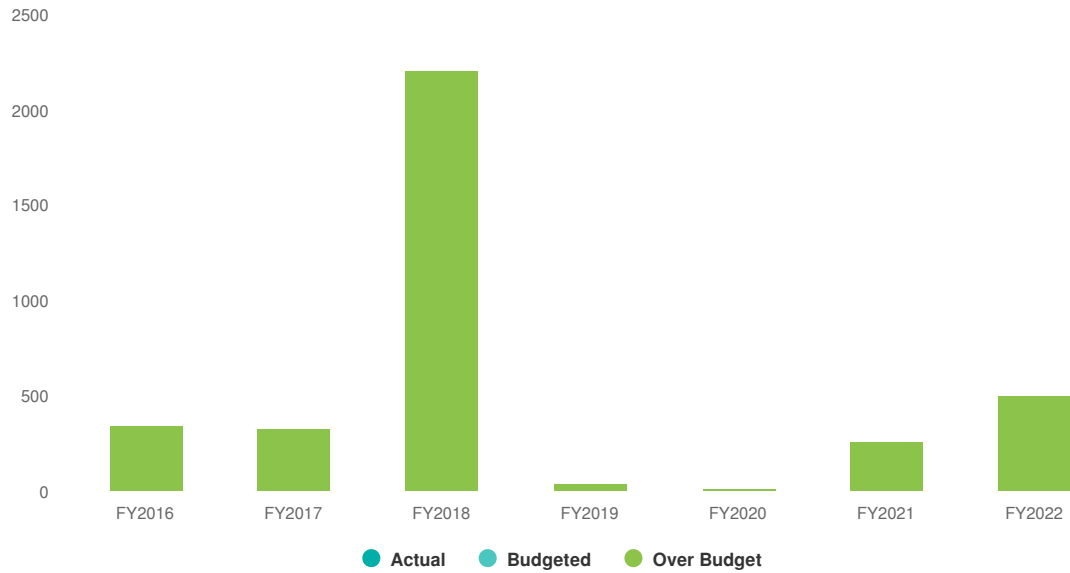
Positions

Budget Process: 1 - Outreach and Marketing Special Projects Coordinator

Revenues Summary

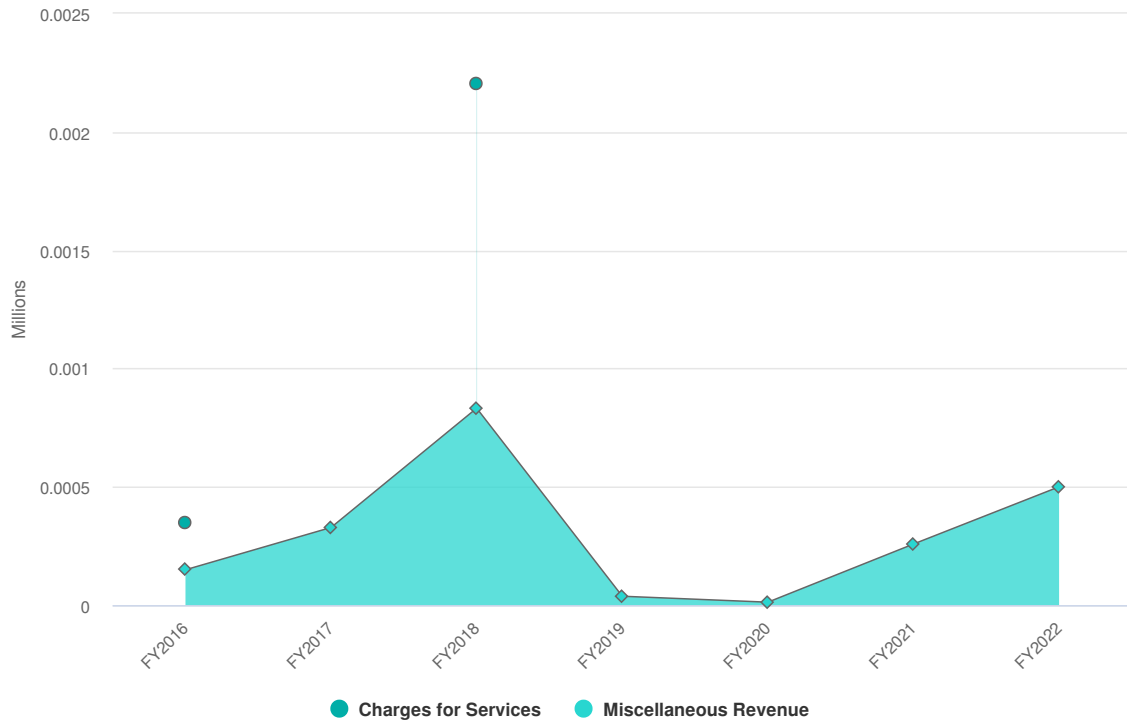
\$0 **\$0**
(% vs. prior year)

Commission on Ethics Proposed and Historical Budget vs. Actual




Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Performance Measurements

PERFORMANCE MEASUREMENTS		Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
	Average time (in days) for completion of advisory opinions ¹	10	12.7	15	15
	Number of council meetings attended by staff ²	1	39	39	39
	Number of public presentations and overviews about the Office/Commission on Ethics ³	8	32	6	6
	Number of training compliance reviews completed ⁴	0	12	11	11

Comments

1. The number of Advisory Opinions were lower in FY21 (presumably due to the remaining effects from the Covid-19 Pandemic), therefore more manageable. The office typically has 30 days to complete these opinions, although the goal is to complete them at a faster pace.
2. Typically, at least one council meeting is attended per each of the 39 municipalities. Due to Covid-19 and social distancing regulations put in place for safety reasons, staff did not attend meetings in FY20 and attended only 1 in FY21 due to newly added municipality. Staff have returned to regular meeting attendance as of FY22.
3. Trainings are provided upon request, and in FY21 only 8 trainings were requested, presumably due to continued Covid-19 constraints and social distancing requirements. There are pre-recorded Ethics trainings available through the office website, where employees and officials under COE jurisdiction are referred to, which contributed to some of the increases seen in FY22. Targets for FY23 and FY24 were based on staffing vacancies and need for training of new staff onboarding. Targets will be reassessed in the future.
4. Reviews indicate whether municipalities and agencies are in compliance with mandatory training of all staff in relation to the Code of Ethics. There are 39 municipalities in PBC. Due to the Covid-19 Pandemic, there were no audits or reviews completed in FY21. The outcome is zero since the opportunity would have been available to complete reviews due to some trainings being provided but reviews were not done due to Covid-19. Trainings have resumed to normal figures as of FY22.

Criminal Justice Commission

Regenia Herring
Executive Director

Mission Statement

To study all aspects of the criminal justice and crime prevention systems within the federal, state, county, municipal, and private agencies within the County, including the study of the health and human services and educational systems, among others, as they pertain to criminal justice or crime prevention.

Department Overview

The Criminal Justice Commission (CJC) is an advisory board to the Board of County Commissioner. It is comprised 32 of members; 21 public sector members representing local, state, and federal criminal justice and governmental agencies, 10 private sector business leaders nominated by the Economic Council of the County, and one (1) clergy member nominated by a variety of clergy associations in the County representing a broad-range of faiths. The objectives of CJC are to 1) provide overall coordination to law enforcement and crime prevention efforts; 2) to provide an efficient, cost effective, and timely criminal justice system; and 3) to effect the reduction of crime in the County on a permanent basis.

Learn more by visiting: [Criminal Justice Commission](#)

FY 2023 Highlights & Accomplishments

- Received an \$875,000 two-year sustainability grant from the MacArthur Foundation in March 2023 as part of the Safety and Justice Challenge (SJC) to continue work to safely reduce the local jail population and reduce racial and ethnic disparities in the local criminal justice system. As a part of the SJC award, we mapped out the resources across intercepts of mental health and substance use. CJC is also completing a court case processing analysis to identify opportunities for efficiencies. (Priority: Behavioral Health, Substance Use, Public Safety, and Homelessness)
- Received a NACo award for the Mobile Probation Bus Unit (MPU) pilot project which is in partnership with the Florida Department of Corrections and allows individuals with transportation challenges to report to the probation bus when it is scheduled in their neighborhoods. The goal is to reduce technical violations and enhance the level of service for probationers experiencing hardships. The MPU also provides employment assistance for individuals on probation as this is one of the greatest challenges probationers encounter as employment is a required condition of probation. (Priority: Public Safety)
- The CJC proposes to advance the Dialogues to Change creative conversations with community and system stakeholders to create a Systems-Wide Strategic Plan that could expand across intersecting systems. (Priority: Behavioral Health, Substance Use, Public Safety, and Homelessness)

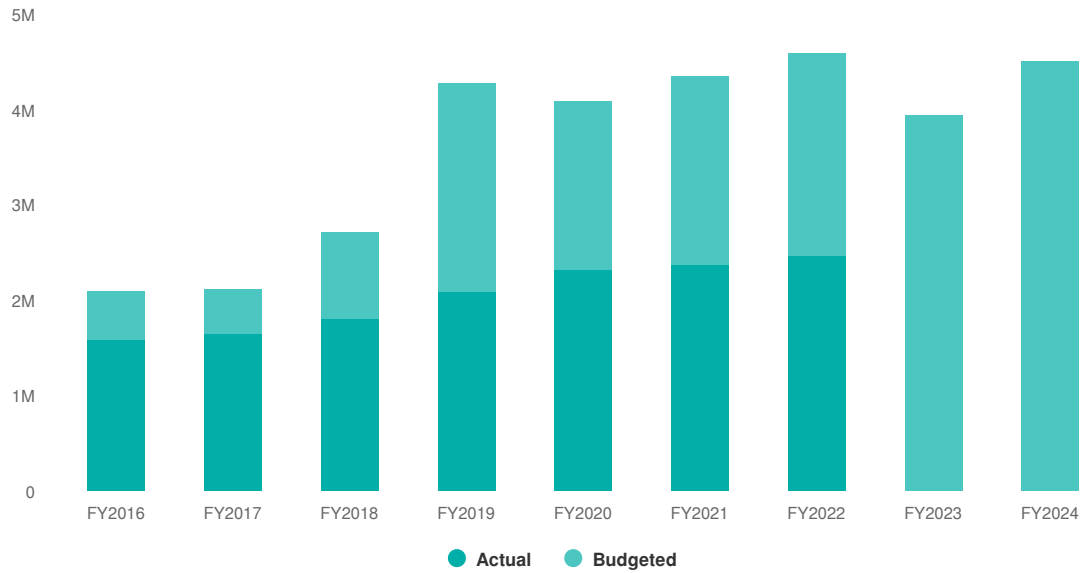
FY 2024 Emerging Issues

- The CJC proposes to advance continued Dialogues to Change with an emphasis on community-led education and involvement in CJC Taskforces that examine and recommend policy and systemic improvement. This citizen-driven initiative is part of an overall strategic focus on the criminal justice system. The lived experience of community members will bring about an invaluable balance to our work.
- Racial equity continues to be a challenge across systems including criminal justice. The creation of the Racial Equity Taskforce provided an opportunity for robust discussion addressing concerns around disparities and equity. Although the problem continues to exist, honest conversations using data to highlight disparities have brought awareness and opportunities for improvement.
- Continue the request for greater access to criminal justice and crime data by working with Florida State University, Florida Department of Law Enforcement, and Council of State Government (under the banner of Justice Counts). This is a cornerstone of the CJC's founding ordinance, which is to study all aspects of crime and the criminal justice system.

Expenditures Summary

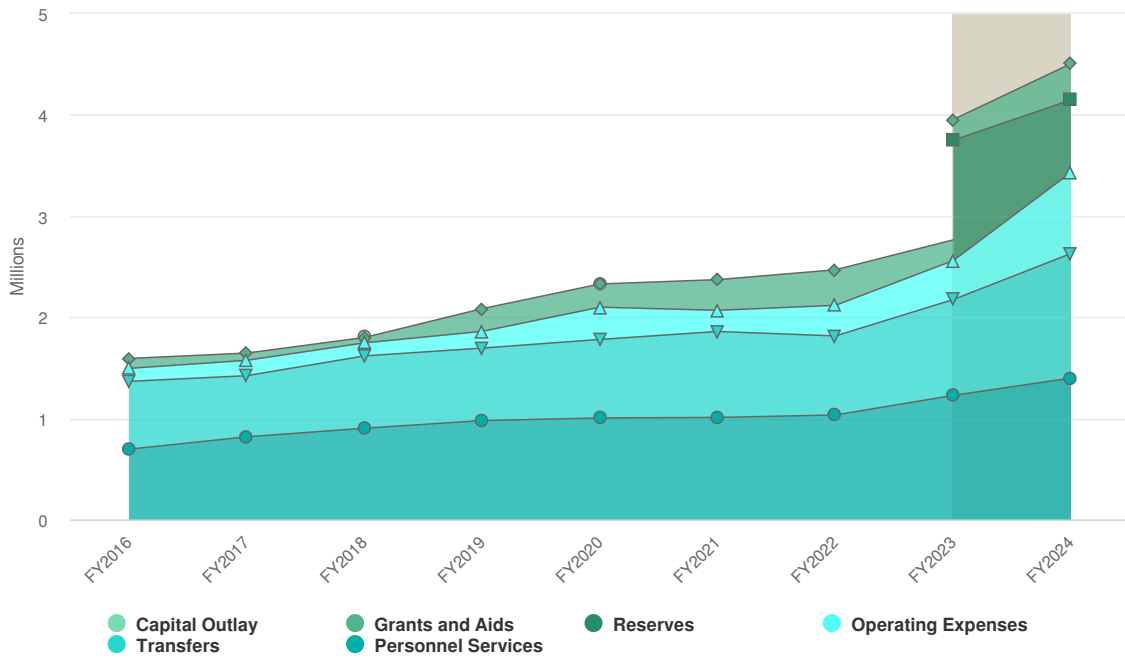
\$4,505,910 **\$551,936**
(13.96% vs. prior year)

Criminal Justice Commission Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Operating Expenses - Increase is primarily due to the MacArthur Foundation \$875K grant award.

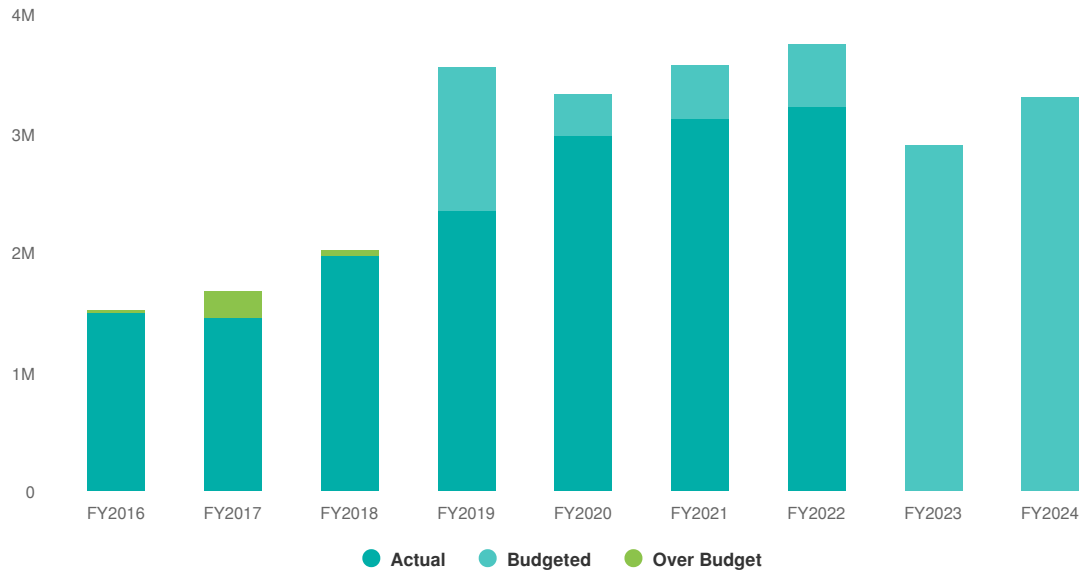
Grants and Aids - Increase is primarily due to an agreement to fund the research and evaluation of a Trauma Informed Training Initiative and the MacArthur Foundation \$875K grant award.

Transfers - Increase is primarily due to providing additional funding for the Reentry Program, Trauma Evaluation, and the MacArthur Foundation \$875K grant award.

Revenues Summary

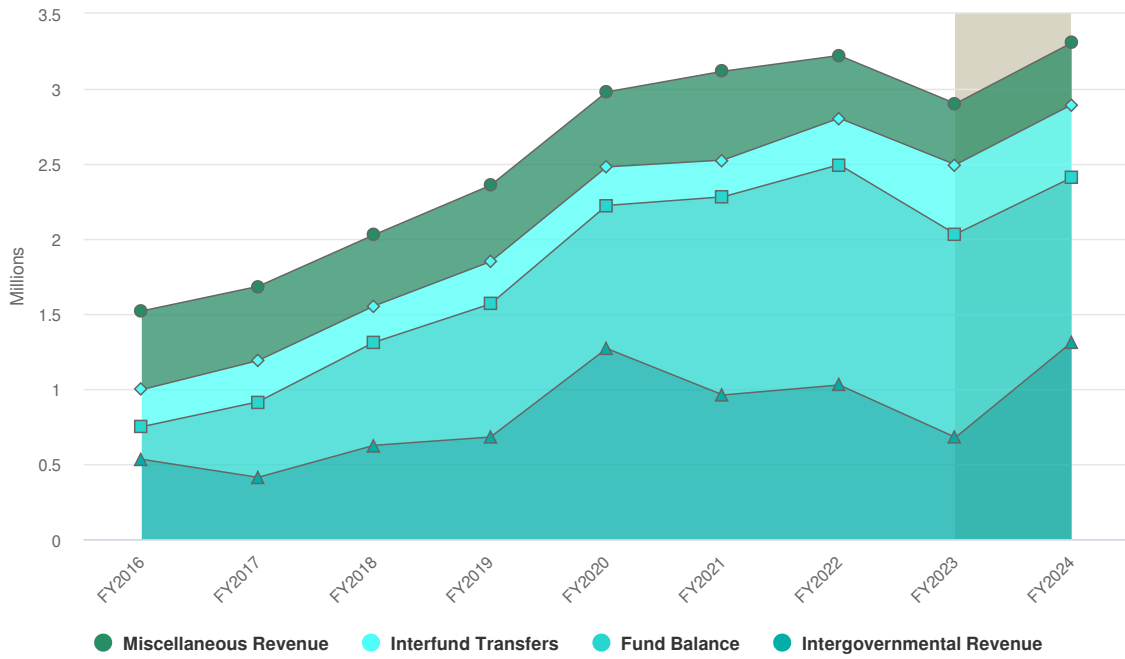
\$3,305,800 **\$405,312**
(13.97% vs. prior year)

Criminal Justice Commission Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Intergovernmental Revenue - Increase is primarily due to the MacArthur Foundation \$875K grant award.

Fund Balance - Decrease is primarily due spending down of grants in FY 2023.

Performance Measurements

	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
PERFORMANCE MEASUREMENTS				
Average number of pretrial jail days	18.71	18.6	22	22
Incarceration rate per 100,000 county population ¹	126.5	123.34	130	130
Number of CJC Executive Committee meetings held ²	8	7	14	14
Number of Corrections Task Force meetings held ³	9	8	9	9
Number of Law Enforcement Planning Council meetings held ⁴	8	9	4	4
Number of community engagement events held ⁵	10	5	10	10
Number of full CJC meetings held	8	6	10	10
Number of residents graduated from Citizens Criminal Justice Academy ⁶	285	261	125	125
Percent of jail admissions for Failing To Appear in Court ⁷	13.01	12.24	10	10
Percentage of African American inmates in county jail ⁸	56.76	56.74	47	47



Comments

1. This metric is not controlled by CJC, although the Commission provides data and best practices information to assist in the reduction of incarceration rates. Metric calculation: Average Daily Population divided by Total Palm Beach County Population multiplied by 100,000.
2. This metric was implemented in FY21. The goal is to hold at least 9-12 meetings per year. FY21 and FY22 fell short due to staffing issues.
3. There are typically 9 meetings held during the year, with a break from June-August. FY22 target was not achieved due to staffing issues.
4. FY21 fell short due to staffing issues. FY21 and FY22 has increased targets in attempts to make up for lost meetings in previous years. FY23 and FY24 targets are back to normal staffing capacities.
5. Increase in FY21 was due to 9 Community Forum events held throughout the County in collaboration with law enforcement, partners, and stakeholders. Forums will not be held yearly, although other outreach events will continue with current staffing capacity. FY22 numbers decreased due to staffing capacities.
6. In FY21, addition of virtual trainings allowed for participants to rejoin the academy and complete the program. Targets for FY23 and FY24 remain conservative to ensure capacity can be reached with current staffing and community interest.
7. The CJC continues to work with the community to address these concerns.
8. The CJC continues to work with the community to address these concerns.

Office of Community Revitalization

Houston L. Tate
Director

Mission Statement

To strengthen and improve Palm Beach County neighborhoods by engaging citizens' participation, enhancing governmental response to community needs, and providing education, technical, and financial assistance to help residents plan and implement sustainable neighborhood improvements.

Department Overview

The Office of Community Revitalization (OCR) facilitates and coordinates community revitalization initiatives within designated residential neighborhoods in unincorporated Palm Beach County. These initiatives are undertaken in partnership with other County departments and outside agencies.

One of the core OCR initiatives is its Community Connect Initiative, designed to provide neighborhoods with a link to County government; increase citizens' access to news and information; increase understanding of local government structure; enhance citizens engagement and participation in local problem-solving and decision making; and foster a proactive interaction with local government built on trust, reciprocity, and understanding. The initiative is comprised of a website, e-mail publications, ongoing news and resource alerts, individual and community connection meetings, speaking engagements, citizen education, workshops, brochures and handouts, and a referral program.

Learn more by visiting: [Office of Community Revitalization](#)

FY 2023 Highlights & Accomplishments

- Collaborated with community members to identify priority locations and successfully implemented speed hump installations in the Cannongate-Southwoods Countywide Community Revitalization Team (CCRT) area to help improve pedestrian safety and reduce speeding incidents. Facilitated the completion of critical drainage repairs in the County Club Acres CCRT areas and started to upgrade and expand street lighting infrastructure in 18 CCRT areas, resulting in a projected savings of over \$350,000.
- Increased residents' engagement to create an efficient food distribution program, ensuring the provision of nutritious food to residents in need and forged a new partnership with Restoration Bridge, a local nonprofit, to increase the program's reach and impact.
- Successfully organized and executed the Back-to-School program at four locations, providing essential supplies and resources to students in need countywide to ensure they are well-prepared for the new academic year. A total of 72 agencies referred students to the event, with over 1,250 volunteers participating. Vendors and major service providers alike were in attendance to provide needed resources to participating families.

FY 2024 Emerging Issues

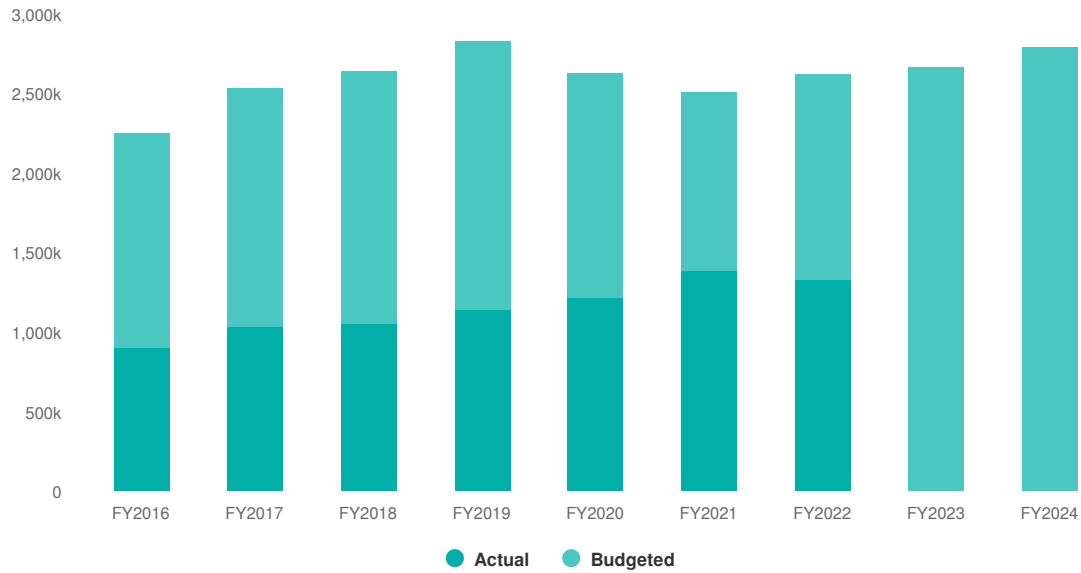
- Completing the CCRT areas reassessment to accommodate new available data which needs to be reevaluated before making critical decisions regarding the retention or removal of existing CCRT neighborhoods.
- Exploring ways to secure sponsorships and/or donations for food and other critical resources required to support the annual Back to School event.
- Continuing to seek new community partnerships and identify County departments and other agencies that could assist in securing resources and services to better respond to residents' needs, like finding a solution to provide a permanent structure for the Lake Worth West neighborhood to address expanding community programming and activities needs.



Expenditures Summary

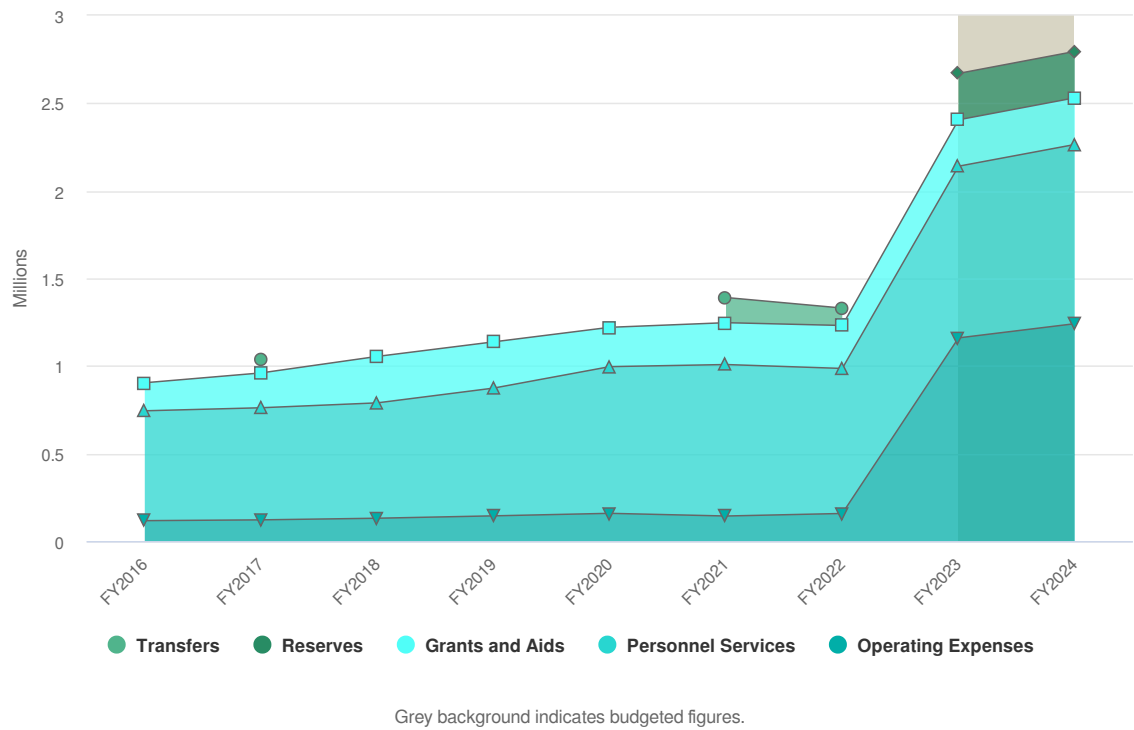
\$2,795,559 **\$125,379**
(4.70% vs. prior year)

Office of Community Revitalization Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

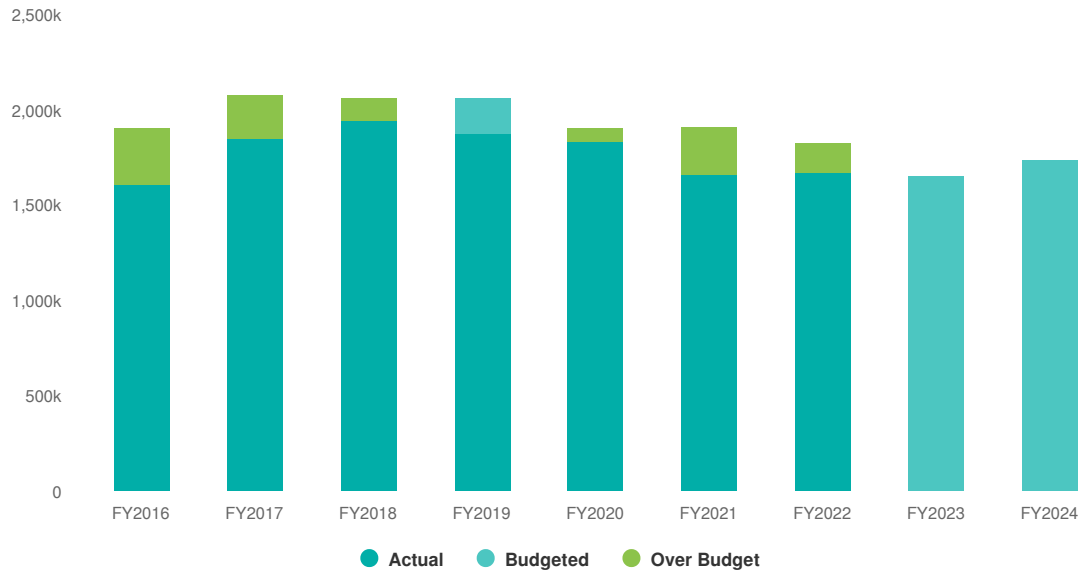
Budgeted and Historical Expenditures by Expense Type



Revenues Summary

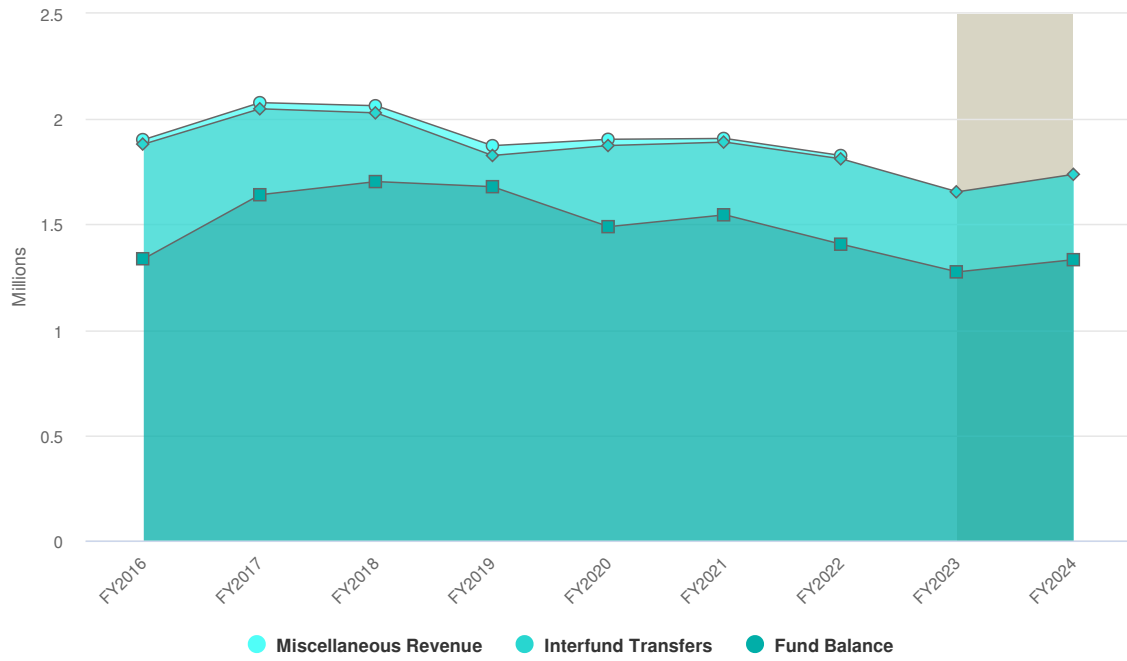
\$1,737,651 **\$82,916**
(5.01% vs. prior year)

Office of Community Revitalization Proposed and Historical Budget vs. Actual






Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Performance Measurements

	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
PERFORMANCE MEASUREMENTS				
Number of NEAT grant applications submitted ¹	21	13	25	25
Number of NEAT grants awarded ²	14	13	14	14
 Number of registered students who attended the Back to School PBC! event ³	5,150	5,001	4,000	4,000
Number of students registered to participate in the Back to School PBC! ⁴	8,908	10,147	11,000	11,000
The percentage of parents satisfied with the Back to School PBC! event	96	89	80	80
 Number of residents served through OCR's food distribution program ⁵	25,000	21,900	9,000	9,000
 Number of participants attending the CCRT monthly meetings	426	318	420	420
The percentage of CCRT participants who are satisfied with CCRT meetings ⁶	NA	74.19	80	80

Comments

1. The number of NEAT grants awarded in a Fiscal Year is in part a function of the relevance of the projects that come before the NEAT Steering Committee as well as the overall organization and quality of completed applications. Despite receiving 17 letters of intent in FY22, only 13 applicants went on to submit their formal applications. The gap between the number of letters of intent and the subsequent formal application suggests that the applicants may have encountered difficulty in meeting the grant submission requirements.
2. Due to a decrease in applications submitted in FY 22, there were fewer grants awarded. Targets for FY23/24 were adjusted accordingly.
3. While the FY22 goal was met, fewer students than anticipated actually attended the event. Approximately 5,000 students were provided with the necessary backpacks, school supplies, and essential resources Countywide.
4. Although the pandemic started subsiding in FY21, some students remained in virtual school settings, thus showcasing that there might not have been a need for additional supplies since students were staying at home and did not overuse supplies as they would have by going to brick-and-mortar school. In FY22, it was anticipated that more students would be returning to brick-and-mortar school, therefore registering for the event, but in actuality similar attendance was had as in previous years, and not more.
5. This metric was implemented in FY20 and targets were established without a baseline. Due to the disruption of daily lives in CCRT areas linked to the COVID pandemic, OCR partnered with relevant public and non-profit organizations to address continued access to healthy and nutritious food. The target was exceeded because of the great demand. The actual number of meals served during the reported period was approximately 87,660. OCR will be revising this performance measure to better reflect the actual number of residents served. The office plans on continuing with this service, but at a smaller target range due to staffing and partnership capacity.
6. This metric was created for FY22 and a baseline had not been established yet. Working on ensuring at least 80% satisfaction rate.

Office of Diversity, Equity, and Inclusion

Vacant
Director

Mission Statement

To positively influence and transform the organization and workforce by promoting cross-cultural understanding and inclusivity.

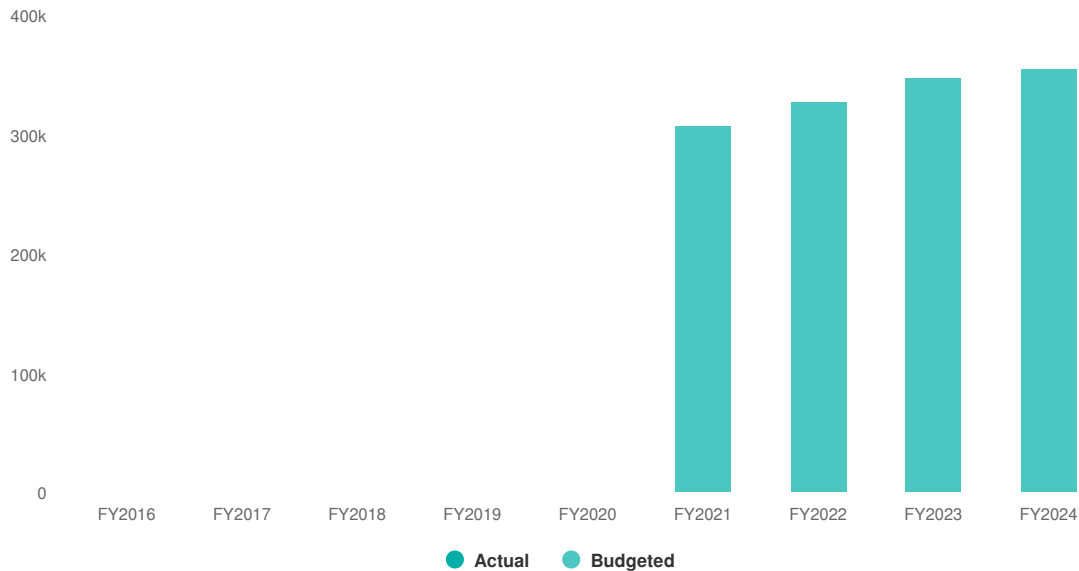
Department Overview

As a new department within Palm Beach County, the Office of Diversity, Equity, and Inclusion (ODEI) is committed to achieving diversity, racial equity, and inclusion within the workforce. ODEI will coordinate training to all employees to increase awareness in diversity, equity, and inclusion that will promote fairness in employees.

Expenditures Summary

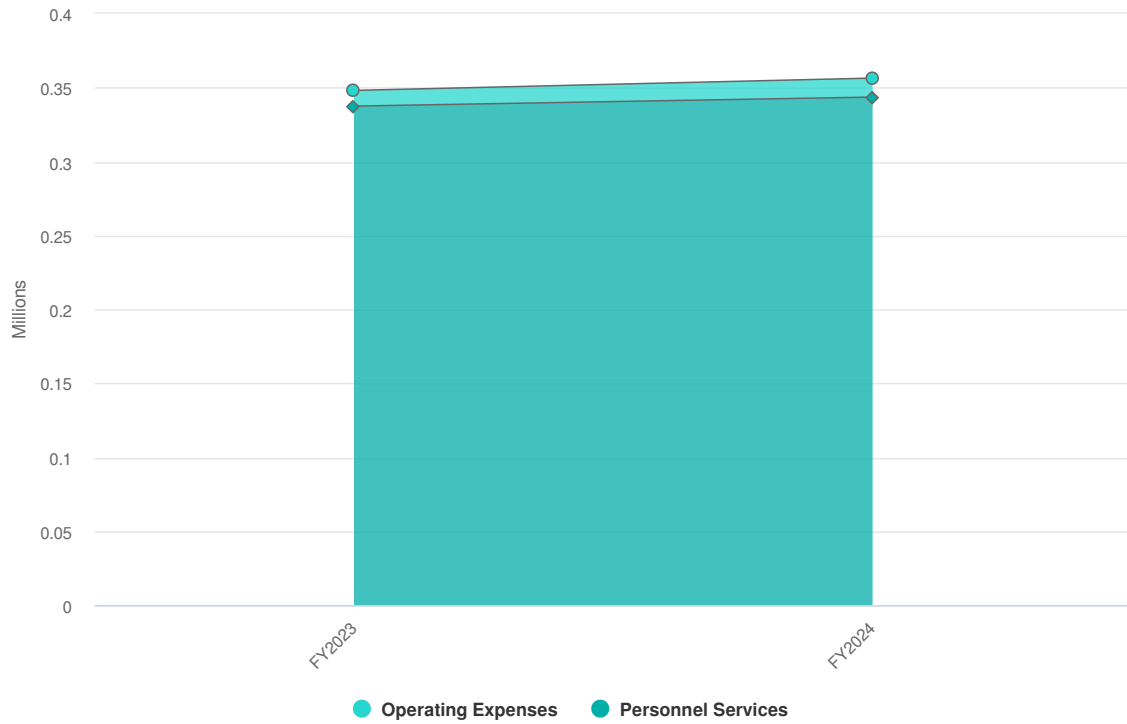
\$356,435 **\$8,352**
(2.40% vs. prior year)

Office of Diversity, Equity, and Inclusion Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Office of Equal Business Opportunity

Tonya Davis Johnson

Director

Mission Statement

The Office of Equal Business Opportunity (OEBO) ensures that all local small businesses have an equitable opportunity to participate in the County's procurement process. Our purpose is to work with all County departments to provide support and technical assistance while promoting the economic growth, expansion, and increased productivity of all Small, Minority, and Women-Owned Business Enterprises (S/M/WBE) in accordance with the established ordinance, policies, and guidelines.

Department Overview

The OEBO is responsible for monitoring conditions affecting local small businesses within the marketplace that can provide goods and services to the County, thus creating an environment that encourages the growth and development of small businesses in the County.

Learn more by visiting [OEBO](#) 

FY 2023 Highlights & Accomplishments

- OEBO was designated as a voting member of the Contract Review Committee which serves to enhance program compliance.
- Developed and administered quarterly mandatory training for newly certified businesses.
- Released the Small Business Enterprise (SBE) Utilization reports for FY2019-2022.

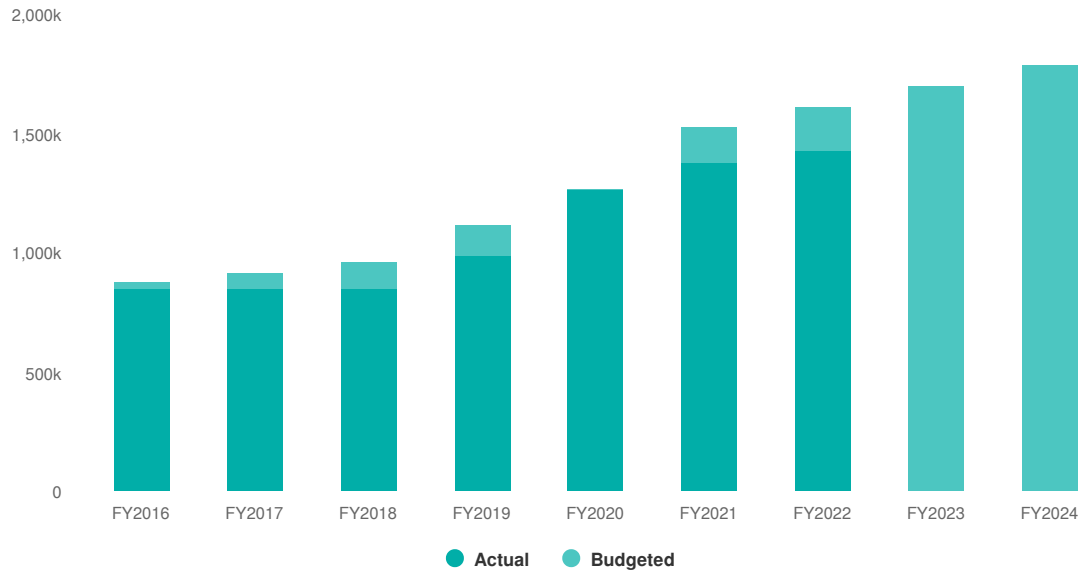
FY 2024 Emerging Issues

- Develop stronger participation and engagement with western community small businesses.
- Need for translation of program materials due to the increased interest to learn how to do business with Palm Beach County by Haitian and Spanish populations.
- Continued operation of the S/M/WBE Program to increase participation and utilization in procurement opportunities.

Expenditures Summary

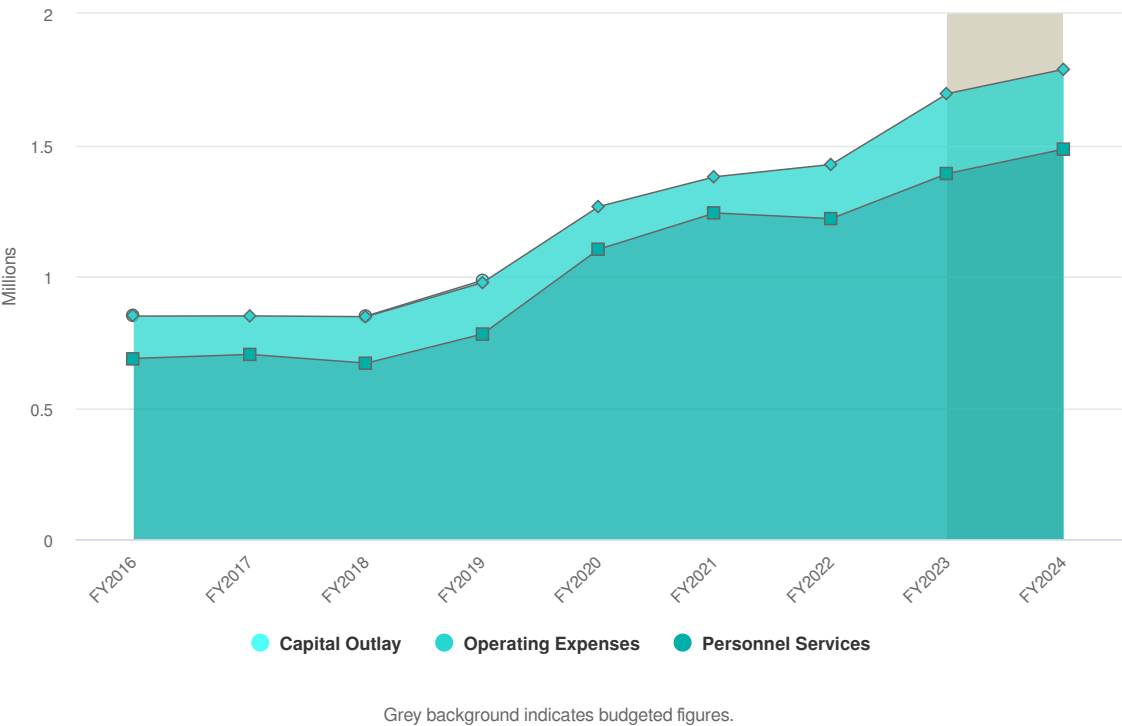
\$1,788,145 **\$92,311**
(5.44% vs. prior year)

Office of Equal Business Opportunity Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

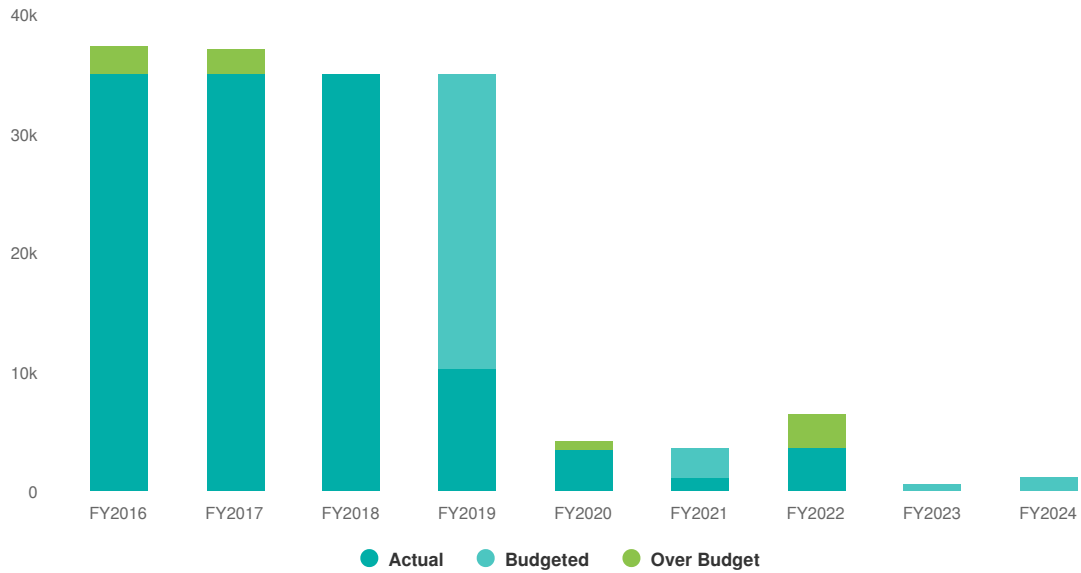
Budgeted and Historical Expenditures by Expense Type



Revenues Summary

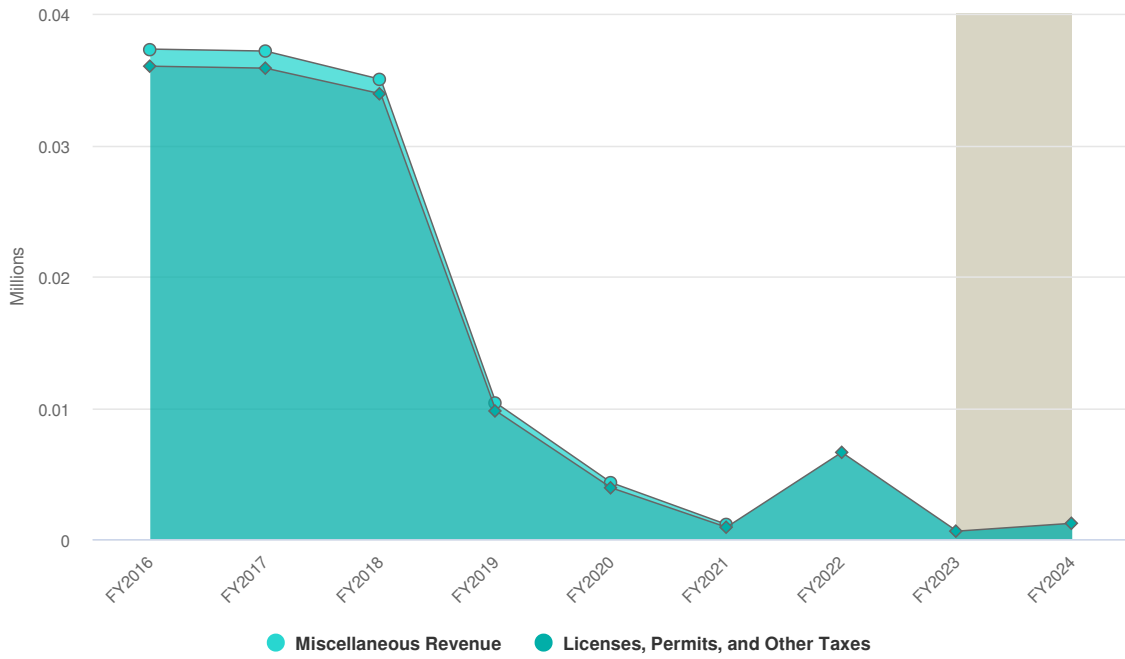
\$1,200 **\$600**
(100.00% vs. prior year)

Office of Equal Business Opportunity Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Licenses, Permits, and Other Taxes - Increase is primarily due to aligning the budget with historical actuals.

Performance Measurements

	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
PERFORMANCE MEASUREMENTS				
Number of contracts awarded to S/M/WBEs. (S/M/WBE = Small, Minority and Women Owned Business Enterprises) ¹	102	13	400	18
Number of current and potential S/M/WBEs provided with technical assistance and/or support services. (S/M/WBE = Small, Minority and Women Owned Business Enterprises) ²	2,263	1,685	800	800
Number of outreach events OEBO has hosted, sponsored and/or participated in ³	48	39	80	80
Number of trainings provided to Palm Beach County departmental staff ⁴	67	47	16	16
Number of waivers processed ⁵	34	36	60	60
Percentage of outreach attendees that have become certified or recertified by OEBO ⁶	2	12	4	4
Provide multiple platforms for customers to provide feedback	1	1	1	1
Total number of certification, recertification and modification applications processed ⁷	266	197	200	200



Comments

1. In the past the numbers for this metric were calculated using different data. As the Electronic Contract Management System has been upgraded within FY22 to include the requirements per the EBO Ordinance and PPM in conjunction with the Purchasing Codes, the numbers for this metric is now more accurately represented. Please note that: These figures represent contracts awarded to S/M/WBEs at the Prime level only and that the term "Contract" is used here as defined in the Purchasing Code. This metric's Target has been updated for FY24.
2. The targets for this metric will be adjusted accordingly to reflect the fact that OEBO has added additional resources for businesses that may have been in search of information (i.e. YouTube, virtual, hybrid and in person trainings). OEBO continues to provide the majority of the technical assistance online and over the phone with very limited in-person technical assistance. Additionally, the department has continued to have a reduced staff who would have assisted in providing this service.
3. This number continues to be negatively impacted by the Pandemic and staff vacancies; the metric will be adjusted in FY23/24 to properly reflect the current environment as created by the pandemic. OEBO along with many of its affiliates continue to limit face to face contact with the public when possible and has adopted more virtual/hybrid platforms for the clients' convenience out of an abundance of caution for the health and safety of staff and the general public when appropriate while continuing to acclimate potential attendees to the virtual/hybrid format. OEBO continues to assist businesses by focusing on assisting small business.
4. Since implementing virtual options for trainings, the actuals for this metric have exceeded the target. FY23/24 Target will be adjusted to better reflect staff capacity.
5. This metric is on a downward trend, and the department continues to actively work on reducing this this number down by providing targeted outreach as well as encouraging departments to revisit their upcoming solicitations and contracts to see where there may be additional opportunity to increase utilization of S/M/WBEs.
6. This metric measures the conversion rate of customers provided with assistance via outreach events. Metric was created to track whether outreach events vs in-office assistance gain more certifications/recertifications. This metric was negatively impacted by COVID-19 and correlates with the number of the attendees for outreach events. OEBO hosted fewer events than expected on a virtual

platform vs in-person. Also, though OEBO's goal is and will remain to assist S/M/WBE business in attaining an equitable share of the dollars spent in PBC, we have also added assisting small business recovery efforts to our services offered with the hope that businesses will see the value in becoming EBO Certified Vendors. In FY20 and FY21, during the midst of the executive order closures, businesses that attended OEBO outreach events were seeking information and assistance on keeping their businesses afloat and were not necessarily applying for certifications. Significant increase occurred in FY22 as businesses started pos-pandemic efforts by attending more in-person outreach events and recertified accordingly.

7. This number is tracked throughout the year via the OEBO Admin System and directly correlates to the number of applications received. We continue to actively work on increasing this number by continuing provide targeted outreach as well as encouraging departments to re-visit their upcoming solicitations and contracts to see where there may be additional opportunity to increase utilization of S/M/WBEs. This number is expected to increase as more targeted outreach continues to be coordinated by OEBO's Outreach Coordinator. Targets will be adjusted to properly reflect the current environment as created by the pandemic. This number is based on the amount of contracts/projects received. At this time OEBO department received a lower amount of contracts/projects to be presented to GSC. Also more grant dollars have been continued to be made available are being utilized on an increased number of contract/projects. Federally funded contracts/projects are not presented to the GSC as they are beyond OEBO's scope.

Office of Equal Opportunity

Pamela Guerrier
Director

Mission Statement

To promote a discrimination-free quality of life for Palm Beach County residents through educating and advocating a policy of nondiscrimination and enforcing local, state, and federal civil rights laws.

Department Overview

The Office of Equal Opportunity (OEO) is responsible for investigating and resolving complaints of discrimination in employment, housing, and public accommodations on the basis of race, sex, color, religion, national origin, disability, age, sexual orientation, marital status or familial status, and gender identity or expression. Additionally, OEO provides human relations training and referral services. OEO is a federally recognized equivalent agency under the federal civil rights laws - Title VII (employment discrimination cases) and Title VIII (fair housing cases). Through OEO, Palm Beach County residents have direct access to protection of civil rights laws.

OEO is also responsible for the County's Disability Accessibility program. This program assures that County government and countywide organizations and public facilities maintain compliance with the Americans with Disabilities Act by enforcing the County's Handicapped Parking Program and helps to remedy discrimination against persons with disabilities in housing, access to facilities and services, employment, and all other areas of equal access.

Learn more by visiting: [Office of Equal Opportunity](#) 

FY 2023 Highlights & Accomplishments

- Investigated 74 complaints of housing discrimination dual-filed with the U.S. Department of Housing and Urban Development (HUD) and presented fair housing information to various community outlets. Received additional funding from HUD to enforce cause determinations before the administrative board or in court.
- The Housing and Places of Public Accommodation Ordinance was amended to include a specific procedure for complainants, respondents, and aggrieved persons to elect a civil action in order to be substantially equivalent to the Federal Fair Housing Act. Additionally, the Board of County Commissioners entered into a contract with attorneys to represent aggrieved persons in a civil lawsuit or an administrative hearing before the County's Fair Housing Board. The initial funding has not been sufficient to cover the costs and there is a need for additional funding.

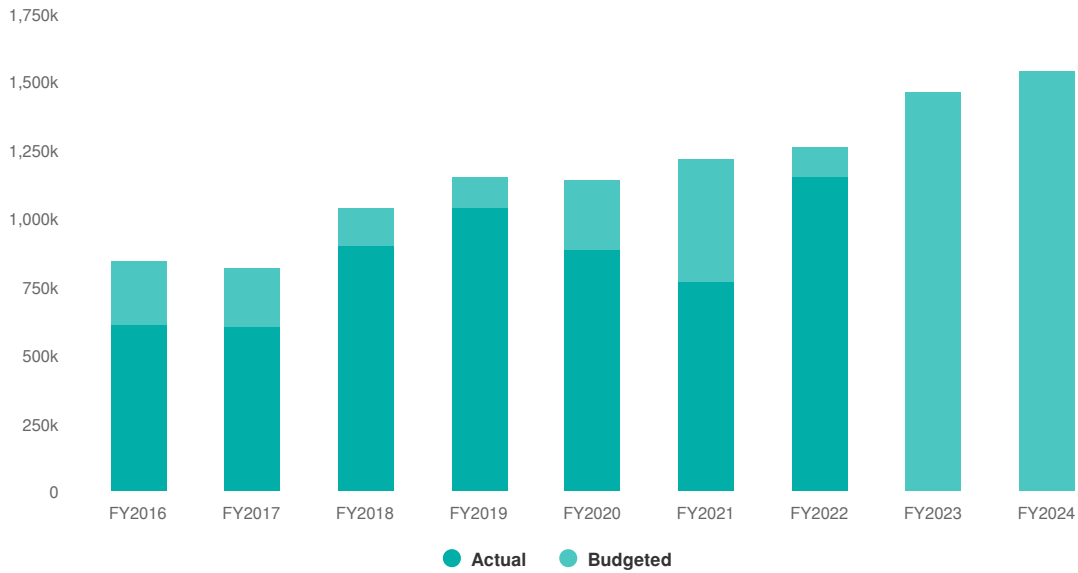
FY 2024 Emerging Issues

- The increased number of homeless individuals may be a result of housing providers' policies prohibiting individuals with Section 8 vouchers or a criminal record. This may increase the number of housing discrimination cases that are filed and may also require the need for additional staff and funding based on the additional cases.
- There has been an increase in the number of fair housing administrative hearings due to the increased number of reasonable cause determinations. Those administrative hearings are heard before the fair housing board. There are several district appointed vacancies on the board that have not been filled and that may cause a delay in scheduling administrative hearings due to the requirement of a quorum for the hearing panel.
- OEO's hiring of replacement staff resulted in a delay in completing employment investigations within 180 days and thus has resulted in reduced revenue from the U.S Equal Employment Opportunity Commission.

Expenditures Summary

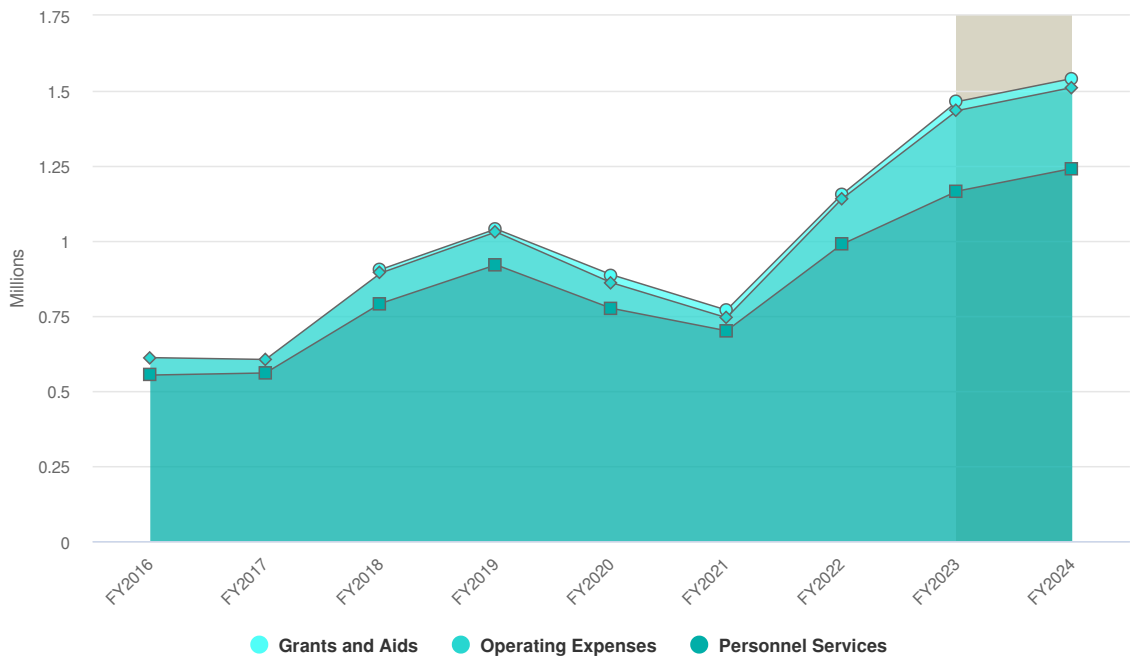
\$1,540,776 **\$77,206**
(5.28% vs. prior year)

Office of Equal Opportunity Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

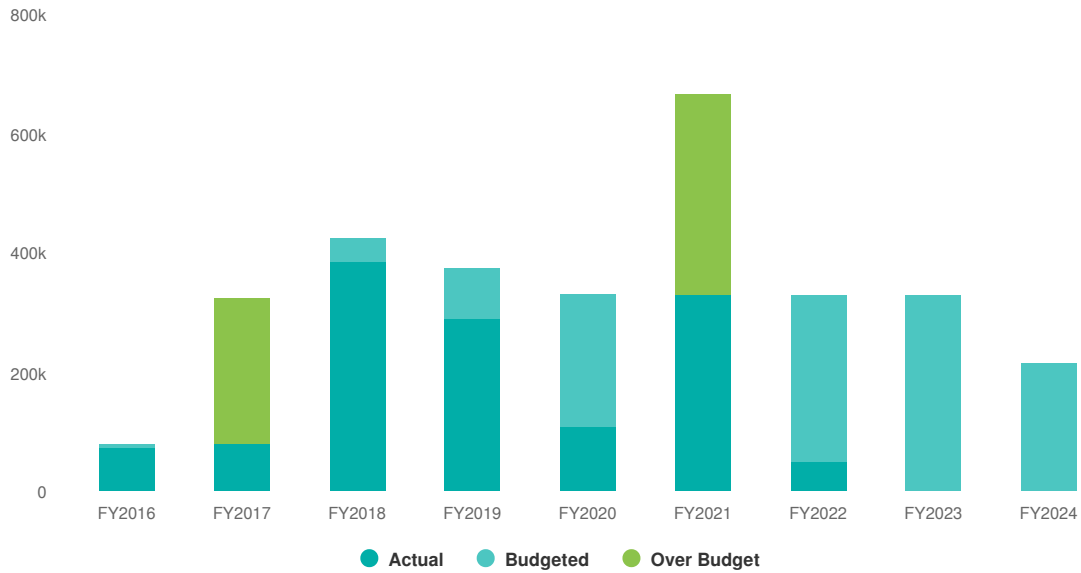


Grey background indicates budgeted figures.

Revenues Summary

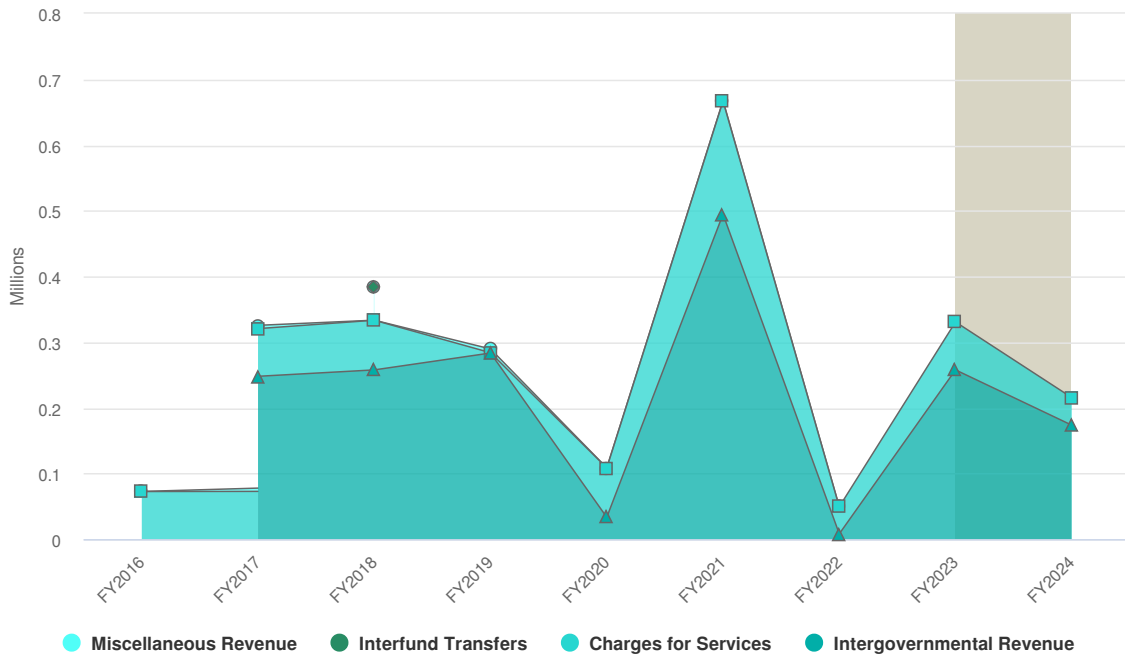
\$215,440 **-\$115,160**
(-34.83% vs. prior year)

Office of Equal Opportunity Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source





Grey background indicates budgeted figures.

Charges for Services - Decrease is primarily due to aligning the budget with historical actuals.

Grants - Decrease is primarily due to the expected decrease in funding allocation from HUD.

Performance Measurements

PERFORMANCE MEASUREMENTS		Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
	Number of Fair housing outreach events	5	5	4	4
	Number of Fair Housing cases closed or charged ¹	60	73	72	72
	Number of dual-filed employment discrimination charges investigated ²	46	47		
	Number of intakes referred to EEOC ³	27	30		
	Percentage of Fair Housing cases closed or charged within 100 days	42	45	40	52
	Percentage of cases where parties notified of procedural rights and obligations within 10 days upon receipt of complaint (Equal Employment)	98	100	95	95
	Percentage of cases where parties notified of procedural rights and obligations within 10 days upon receipt of complaint (Fair Housing)	90	100	95	95

Comments

1. The current number of complaints OEO must process is based upon the county's population, which would require completion of at least 20 complaints per year. Yearly figure represents the total number of cases that were investigated and a determination issued by OEO. Typically, HUD only investigates Fair Housing complaints and completes on average 1000 per year nationwide. OEO investigates Fair Housing complaints, along with Employment and Public Accommodation complaints.
2. Investigations are conducted upon requests and not in the office's control as to how many requests are made. In FY21, contract was entered with EEOC to investigate 46 charges. In FY22, this contracted number changed to 47. These changes occurred due to the nationwide negative impacts from Covid-19 and a decrease in estimated requests for investigations. There is no monetary compensation for going above the contracted number, therefore the investigations completed achieved the goals set by EEOC for FY21 and FY22. Targets were not established for FY23 or FY24 since they are not in control of the Office, and will be completed based on the contract set by EEOC.
3. Yearly amounts represents total number of charges referred to EEOC. Per EEOC contract we are only paid for intakes dual-filed as estimated would be completed in contract year. Targets were not established for FY23 or FY24 since they are not in control of the Office, and will be completed based on demands set by EEOC.

Office of Inspector General

John A. Carey
Inspector General

Mission Statement

To provide independent and objective insight, oversight, and foresight in promoting integrity, efficiency, and overall effectiveness in government.

Department Overview

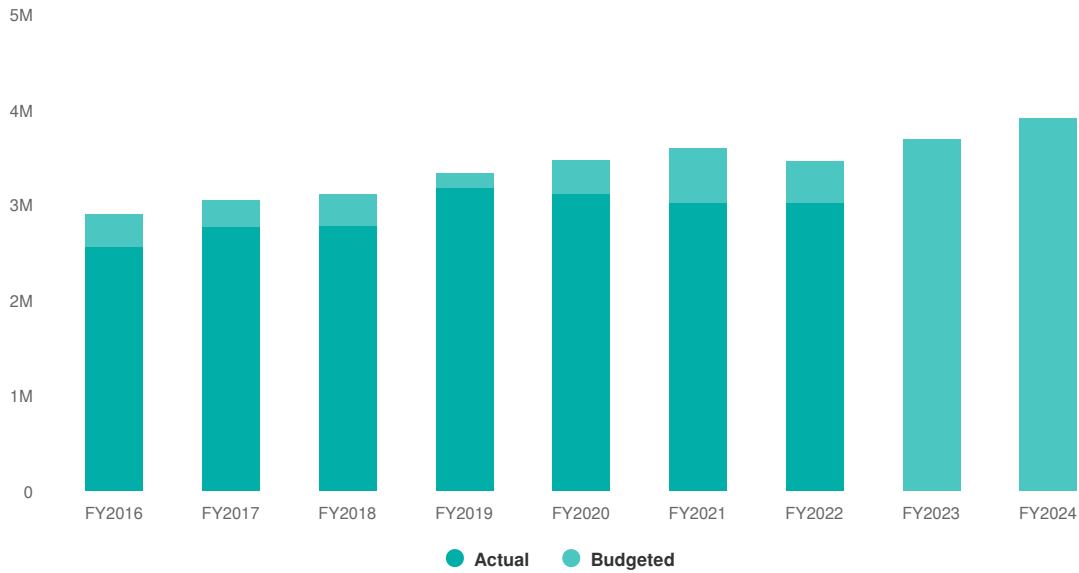
Authorized under Article XII, Section 2-422 Palm Beach County Code, the Office of Inspector General was created and established in Palm Beach County to provide independent oversight of County and Municipal operations; to promote economy, efficiency, and effectiveness in the administration of, and as its priority, to prevent and detect fraud and abuse in programs and operations administered or financed by the County or Municipal agencies; to conduct audits and investigations of, require reports from, and receive full and unrestricted access to the records of all County and Municipal offices; and to deter, detect, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses by elected and appointed County and Municipal officials, employees, County and Municipal agencies and instrumentalities, contractors, their subcontractors, lower tier subcontractors, and other parties doing business with the County and a Municipality and/or receiving County or Municipal funds.

Learn more by visiting: <http://www.pbcgov.com/oig> 

Expenditures Summary

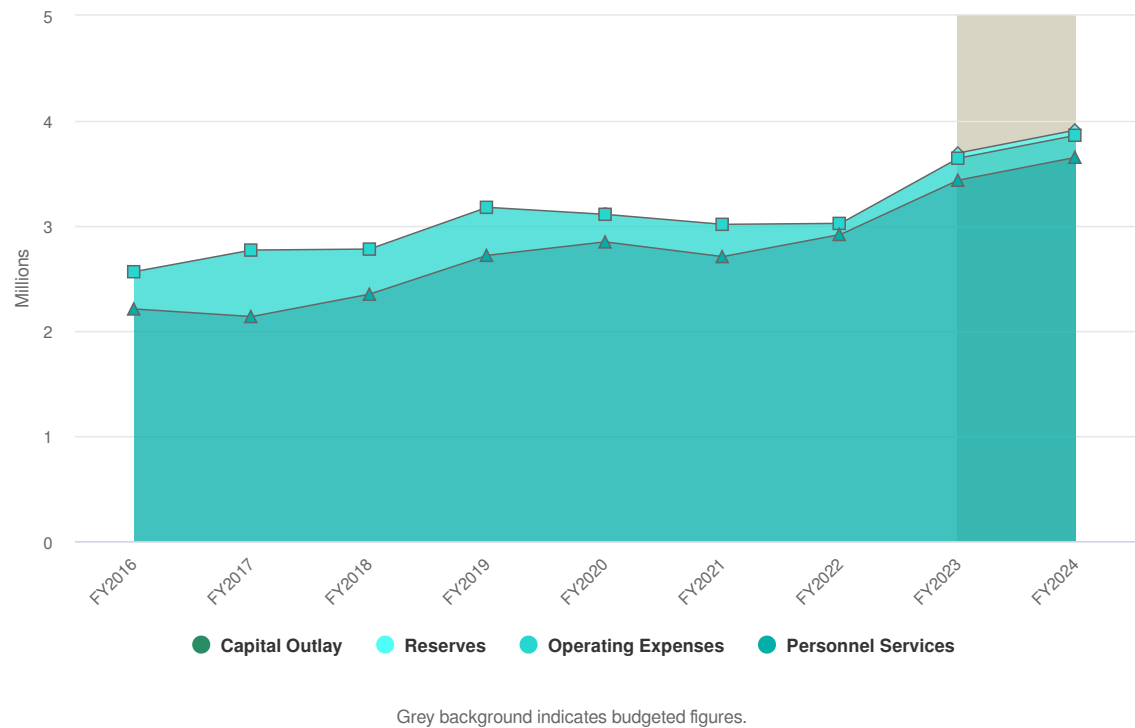
\$3,911,482 **\$218,408**
(5.91% vs. prior year)

Office of Inspector General Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

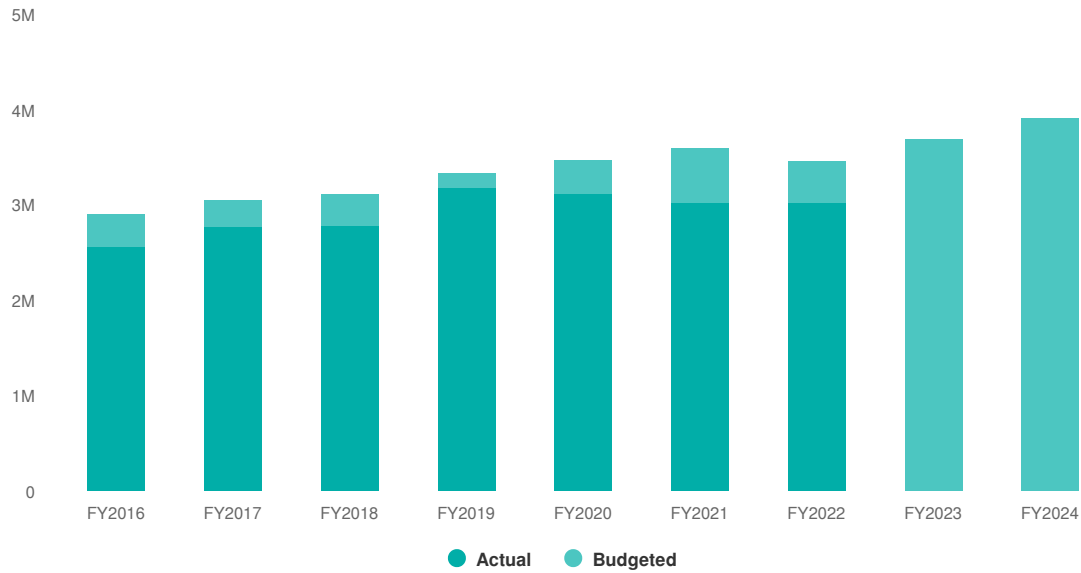
Budgeted and Historical Expenditures by Expense Type



Revenues Summary

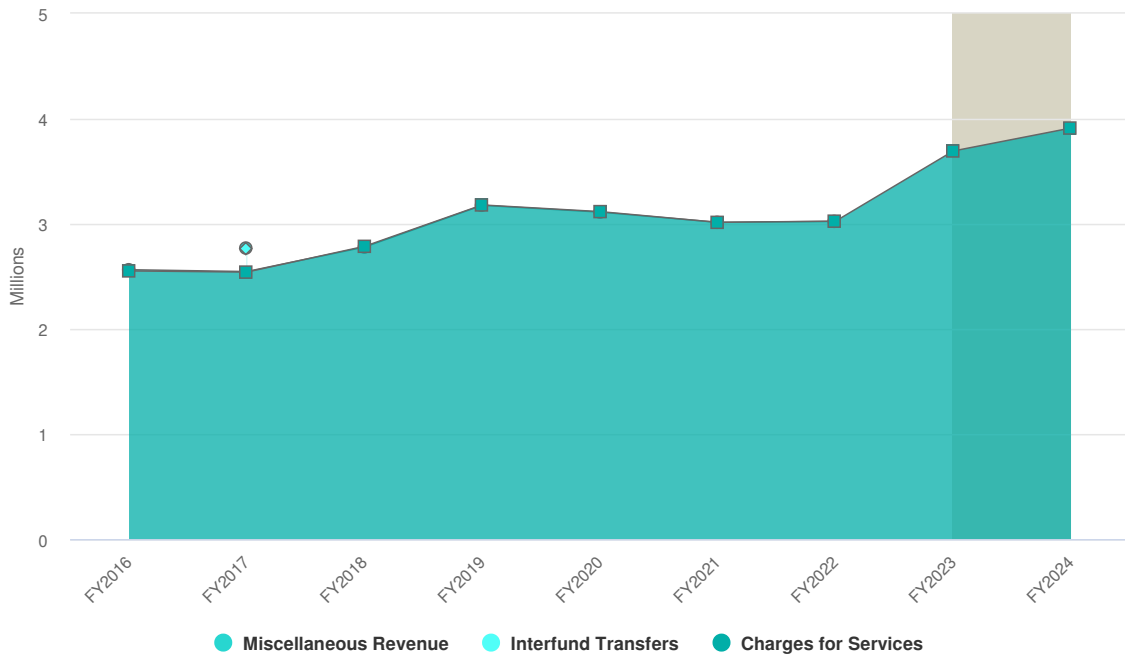
\$3,911,482 **\$218,408**
(5.91% vs. prior year)

Office of Inspector General Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Office of Resilience

Megan S. Houston

Director

Mission Statement

Ensuring a sustainable and thriving Palm Beach County while confronting a changing climate.

Department Overview

The Office of Resilience (OOR) helps the County to continue to provide the services upon which the community relies, and facilitates opportunities for all people and businesses to thrive, adapt to climate change, and live and operate more sustainably by: 1) coordinating with County departments to embed resilience and sustainability strategies into operations, policies, procedures, and projects; 2) developing, implementing, and tracking the County's climate action plan; 3) facilitating best-practice sharing, collaboration, and implementation with County and external stakeholders; 4) promoting sustainable development; 5) integrating social equity into climate change planning; 6) collaborating with the Southeast Florida Regional Climate Change Compact (Compact) to implement adaptation and mitigation approaches regionally; 7) communicating climate science, sustainable initiatives, and resilience strategies through effective outreach.

Learn more by visiting: [Office of Resilience](#) 

FY 2023 Highlights & Accomplishments

- Conducting a climate change vulnerability assessment for unincorporated and western Palm Beach County (PBC) and a countywide resilience plan. OOR is applying for additional grant funding to complete seven vulnerability assessments for small PBC municipalities.
- Oversaw amendments to the Property Assessed Clean Energy (PACE) Ordinance, which went into effect May 15, 2023. The amendments help increase consumer protections and ensure that contractors are working within the Ordinance requirements.
- Launched PPM CW-O-093 and trained staff across all County construction departments on the PPM requirements. This PPM ensures that departments assess resiliency and sustainability principles when completing County capital construction projects.

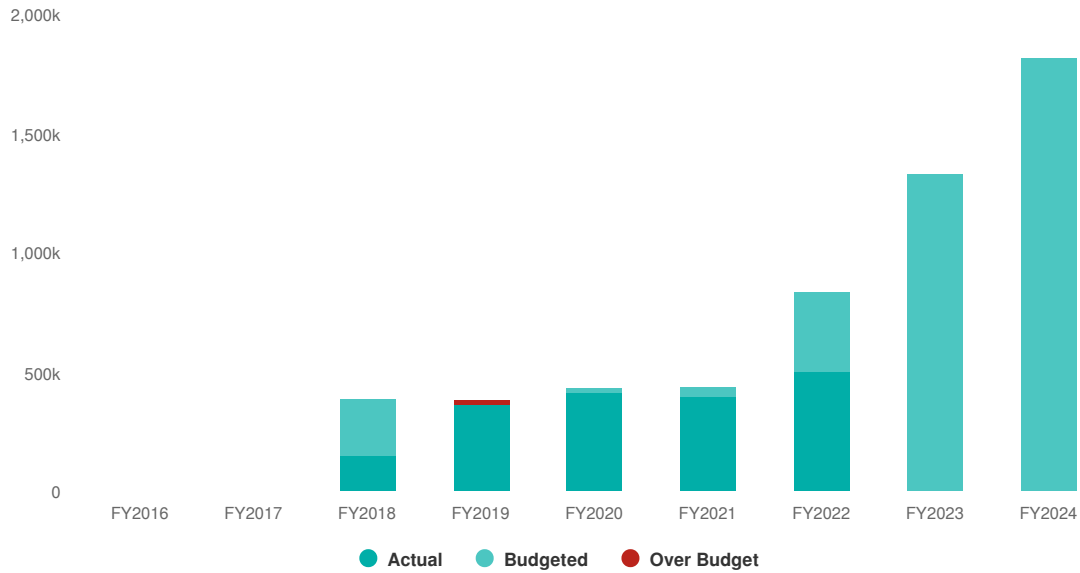
FY 2024 Emerging Issues

- Working with Facilities Development & Operations to install electric vehicle (EV) charging equipment and services at the Vista Center. This is the third phase of a four-phase EV Charging pilot.
- Working on a Climate Pollution Reduction Grant in collaboration with the Compact to complete a regional greenhouse gas inventory while also continuing and increasing regional municipal interaction.
- Undergoing strategic planning to support affordable resilient housing policy and program initiatives.

Expenditures Summary

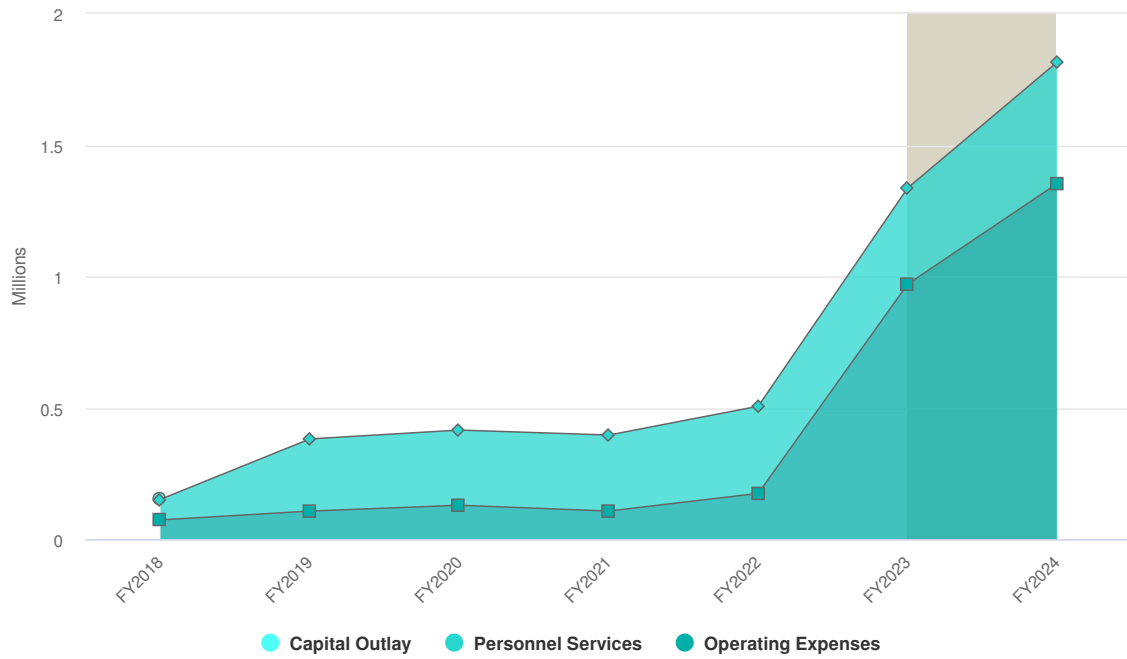
\$1,815,775 **\$479,339**
(35.87% vs. prior year)

Office of Resilience Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Positions

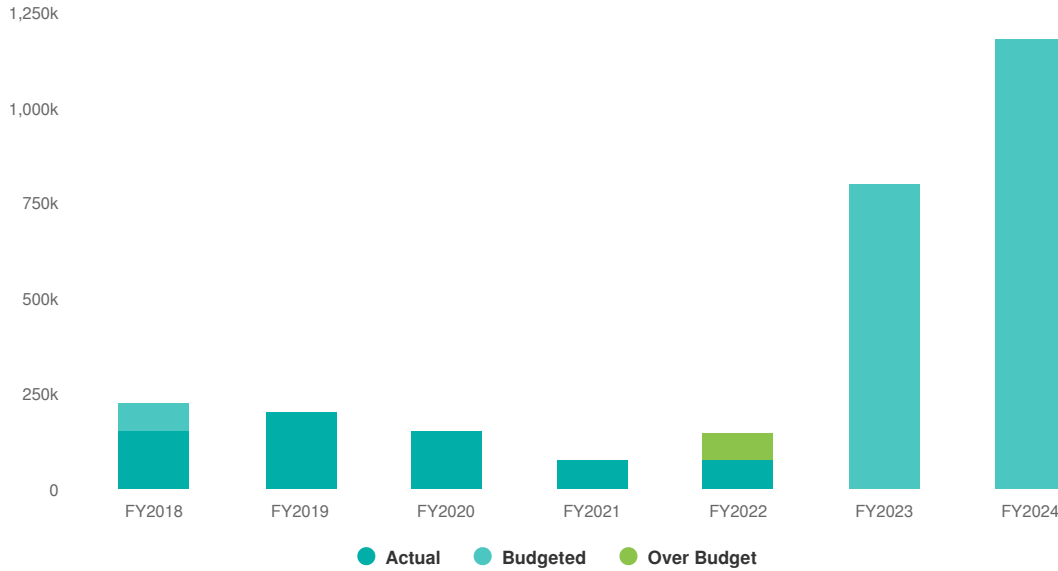
Budget Process: 1 - Environmental Program Supervisor

Operating - Increase is primarily due to the receipt of a Florida Department of Environmental Protection (FDEP) grant award.

Revenues Summary

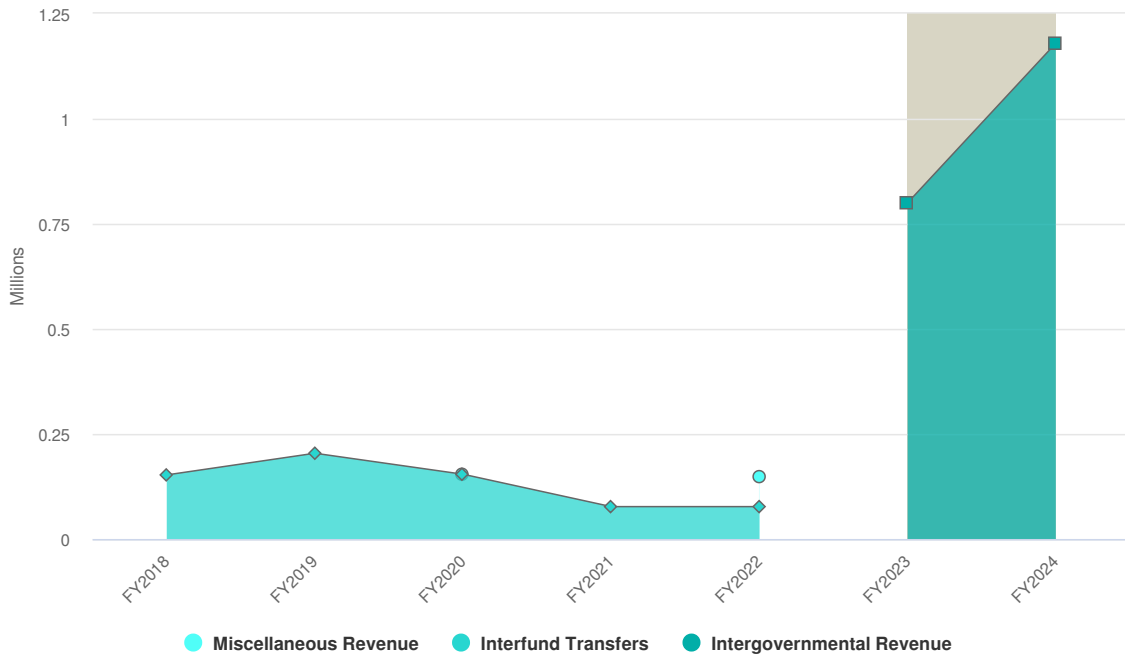
\$1,179,585 **\$379,585**
(47.45% vs. prior year)

Office of Resilience Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Grants - Increase is primarily due to the receipt of a Florida Department of Environmental Protection (FDEP) grant award.

Performance Measurements

	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
PERFORMANCE MEASUREMENTS				
Dollars received. ¹	1,165,000	1,020,000	125,000	125,000
Number of events. ²	18	8	18	18
Number of presentations given. ³	35	49	48	48
Number of resources. ⁴	17	3	7	7
Number of stakeholder communications.	83	103	84	84
Number of website views. ⁵	13,167	12,005	12,000	12,000
Percentage of PACE providers compliant. ⁶	45.83	87.5	90	90



Comments

1. in FY22, \$500,000 grant from FDEP for County-wide vulnerability assessment and resilience action plan (VARAP); \$500,000 (estimated) grant from FDEP to Climate Compact for regional assistance with municipal vulnerability assessments; \$20,000 grant from USDN for VARAP stakeholder engagement.
2. Events organized in FY 2022 were: the Climate Compact RCAP Implementation Workshop--The Invisible Threat: Understanding, Managing, and Reducing the Impacts of Increasing Heat; the 13th Annual Climate Leadership Summit; the Southeast Sustainability Directors Network Annual Retreat; two workshops on the RCAP 3.0 Equity chapter; and three workshops on the RCAP 3.0 Agriculture chapter. In CY 2022, regular RCAP Implementation Workshops were suspended in lieu of RCAP 3.0 chapter workshops. As the Office of Resilience grows, future targets will be created based on staff capacity and stakeholder needs.
3. The number of presentations the Office of Resilience gives continues to grow year-over-year, despite coronavirus restrictions. The Office of Resilience conducts regular outreach to inform and engage with stakeholders throughout Palm Beach County. Presentations were limited in FY20 and FY21 due to coronavirus and scheduled staff leave, although virtual presentations have now been implemented. We expect to increase our outreach targeting to inland communities.
4. Through the Coastal Resilience Partnership of Southeast Palm Beach County, helped create a joint climate change vulnerability assessment for seven PBC municipalities in FY21. Also created resources including the County greenhouse gas emissions inventory. OOR input into projects in FY 2022 included: the Vista Expansion scope of work; the Economic Element of the ULDC; and Engineering's stormwater needs assessment.
5. The official Office website is one of the primary ways we have of providing information to the public. We strive to keep it informative, relevant, and up to date. Traffic to the website is largely driven by the PACE webpages, followed by the webpage on solar energy. In FY21, growth continued to be higher than anticipated and seems to continue at a steady pace in FY22.
6. PACE providers are required to provide quarterly reports to our Office. We have been working to hold PACE providers to streamline the reporting process and produce the reports consistently and accurately on the first submittal within an appropriate time frame, which has shown outcome improvements for FY22 as outcomes increased from 45.83% to 87.5%.

Tourist Development Council

Emanuel J. Perry
Executive Director

Mission Statement

To lead the promotion of tourism in Palm Beach County by empowering collaborative partnerships, advocating appropriate destination defining developments, and ensuring the steady growth of visitors.

Department Overview

The department is comprised of the following partner agencies: Discover the Palm Beaches (DTPB), Palm Beach County Sports Commission (PBCSC), Cultural Council for Palm Beach County, Palm Beach County Convention Center (PBCCC), Palm Beach County Environmental Resource Management, Palm Beach International Airport (PBI), and Palm Beach County Film and Television Commission.

Learn more by visiting: [Tourist Development Council](#)

FY 2023 Highlights & Accomplishments

- DTPB gained approval and implemented a Success Continuation Plan with 14 new and innovative marketing initiatives. Strengthened partnership with Brightline to establish The Palm Beaches as a premier destination for overnight visitation through a highly visible train wrap, refreshed in-station digital signage, ongoing photo activations, participation in key events including 305 Weekend. Staged two custom social media influencer and media familiarization tours to explore the new Boca Raton station and connection to West Palm Beach and Orlando in partnership with Visit Orlando, plus enhanced media presence in Orlando to drive heightened destination awareness ahead of the new station opening. Partnered with PBI, Cultural Council for Palm Beach County, and PBCSC on co-op partnership campaigns promoting new routes and increased nonstop air service, the *Ultimate Week of Sports*, *MOSAIC*, and *The Palm Beaches in Bloom* event in New York City, driving significant brand awareness with an integrated marketing plan across public relations, social, digital, and traditional media.
- Cultural Council for Palm Beach County successfully launched and managed MOSAIC 2023 (May 2023) – the sixth year of the cultural tourism promotion targeting drive market tourists. Secured local artist Tiffany Beasi to create the signature artwork that was used in advertising and marketing promotions; engaged 25 cultural partners who provided special offers throughout the month; highlighted cultural organizations that offer free admission experiences in marketing collateral; and held the first-ever Palm Beach County Open Studios event with more than 75 artists and galleries participating. Successfully launched a new cultural tourism campaign, “The Palm Beaches – So Much Culture So Little Time,” in June 2023. The new campaign features energetic, cinematic-style videos, and inspiring photography of cultural activities, complemented by headlines and copy points that emphasize the vast array of things to do in Florida’s Cultural Capital®.
- Courtesy of PBCSC Palm Beach County was home to two professional golf events, which included The Honda Classic (PGA Tour) and the TimberTech Championship (PGA Champions Tour). Both professional golf events delivered a televised broadcast on the Golf Channel and NBC. The three events also generate a substantial economic and tourism impact. 19.1 million viewers (16.9 million from the PGA Tour and 2.2 million from the PGA Champion Tour) tuned into Palm Beach County’s professional golf events.

FY 2024 Emerging Issues

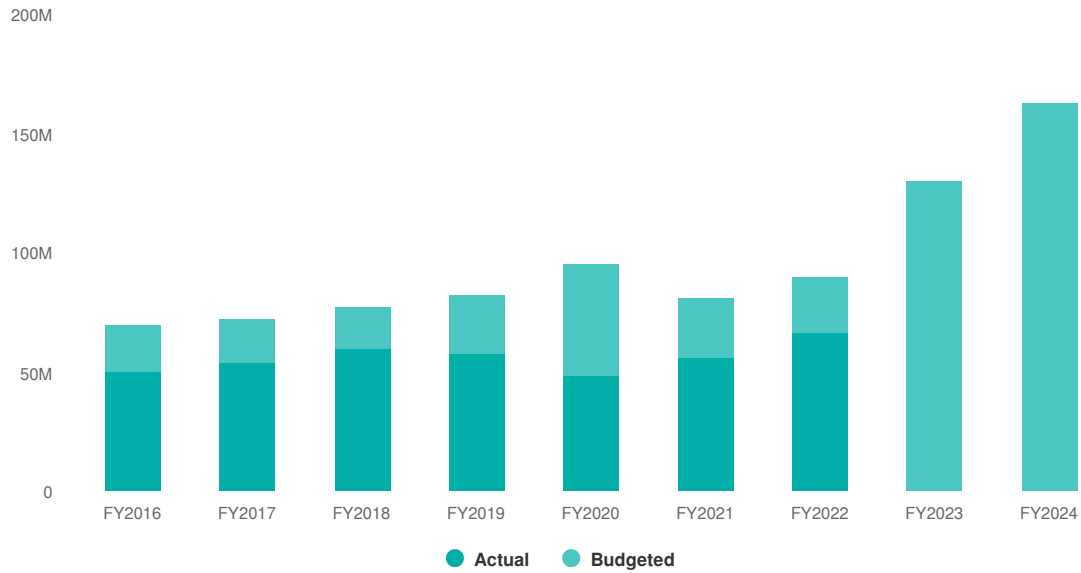
- As the Federal Reserve considers future interest hikes to prevent further inflation, there are still concerns that the US economy might slip into a recession at some point during FY 2024. Higher costs can also impact how travelers perceive value. For The Palm Beaches to maintain demand, travelers must believe that the costs of a vacation in the destination are worth it. Cultural experiences can add to the overall perception of value.
- Research provided by MMGY Global reported in its Portrait of American Travelers (Winter Edition 2022) that 45% of Americans are interested in visiting The Palm Beaches in the next two years. VISIT FLORIDA has responded by pushing up the launch of its 2023-2024 tourism campaign in order to position the state earlier in travel planning discussions.
- Business and leisure travel may be impacted by Florida fatigue, whereby attention/interest is being taken away from the Sunshine state as the rest of the country has fully reopened for business and tourism. Tourism experts, including Palm Beach County’s Tourist Development Council agencies, have identified an increase in competition from other domestic and international destinations. The term “Florida fatigue” aptly describes the diminishing advantage the state has as pandemic fears ease and travelers plan vacations and business trips to other locales.



Expenditures Summary

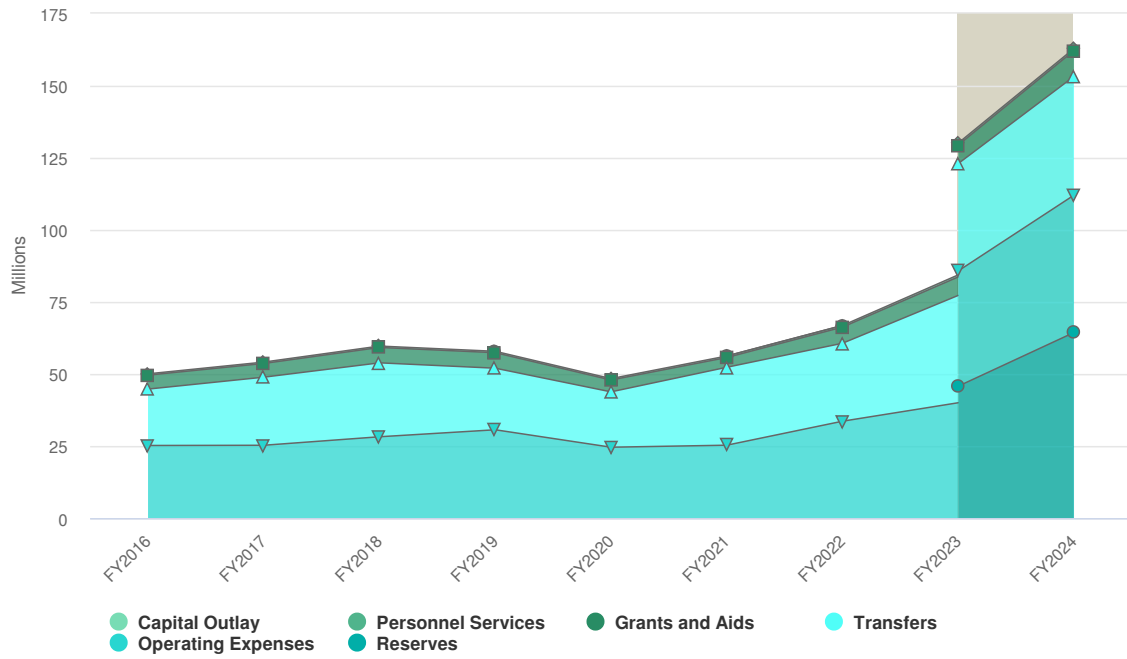
\$162,913,166 **\$32,801,971**
(25.21% vs. prior year)

Tourist Development Council Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Operating Expenses - Increase is primarily due to the planned marketing of The Palm Beaches.

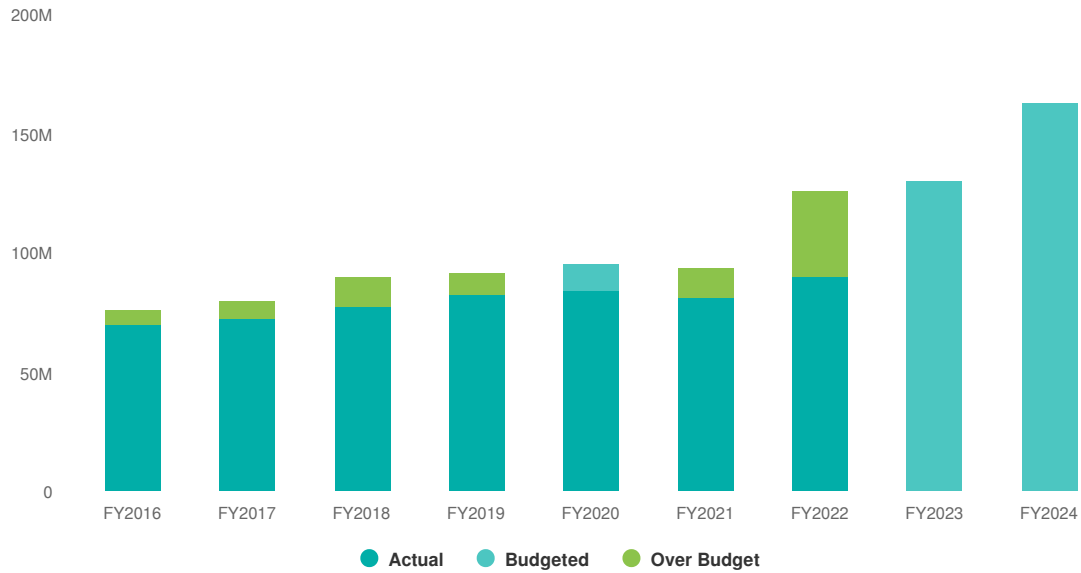
Grants and Aids - Increase is primarily due to The Cultural Council of the Palm Beaches providing additional support to cultural institutions for marketing initiatives.

Reserves - Increase is primarily due to lower than anticipated expenses coupled with higher than anticipated revenues in FY 2023.

Revenues Summary

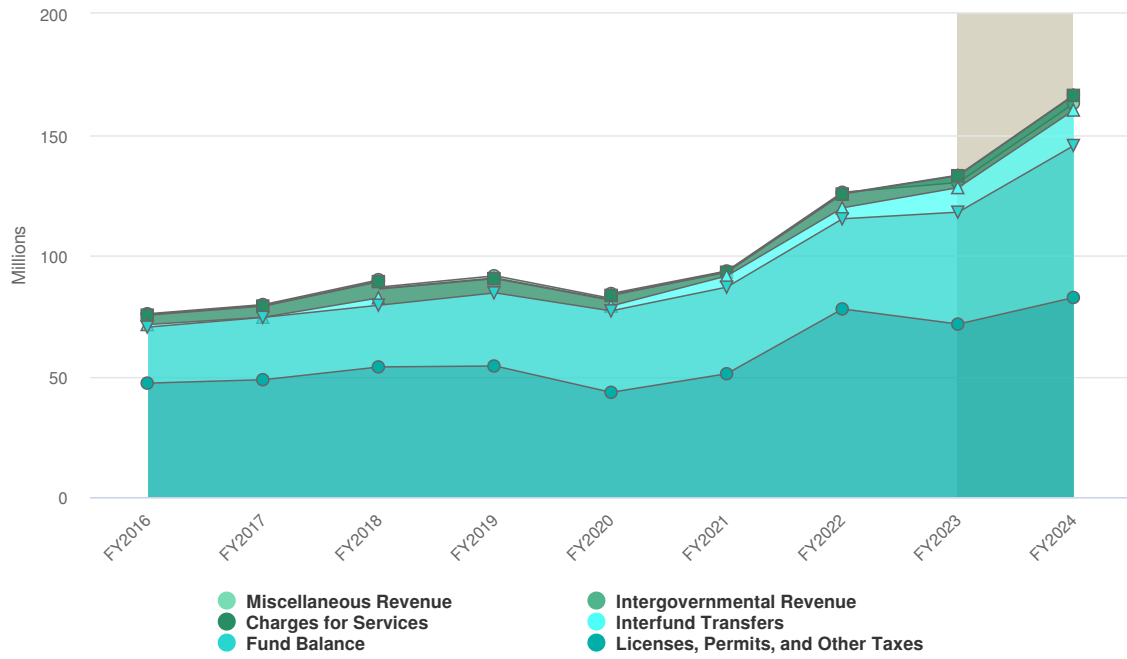
\$162,913,166 **\$32,801,971**
(25.21% vs. prior year)

Tourist Development Council Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Charges for Services - Increase is primarily due to anticipated additional Convention Center revenue for booked events.

Tourist Development Taxes - Increase is primarily due to the year over year increase of Average Daily Rate (ADR) and occupancy levels.

Fund Balance - Increase is primarily due to lower than anticipated expenses coupled with higher than anticipated revenues in FY 2023.

Performance Measures

PERFORMANCE MEASUREMENTS	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
Booked room nights ¹	81,381	130,562	90,000	121,000
Co-op program packages sold ²	32	51	50	60
DTPB & PBCC combined goal for actual room nights ³			32,000	45,000
Destination Reviews ⁴	98	94	70	90
Food and Beverage Sales (Net) ⁵	46,103	1,275,181	1,037,000	2,030,000
Gross rental revenue ⁶	1,097,308	2,431,212	2,000,000	2,350,000
Group Level shared actuals room nights (Convention Center) ⁷	43,115	44,697	32,000	45,000
Number of FTC hotel room nights ⁸	11,238	11,303	15,100	20,000
Number of content marketing programs	119	128	120	175
Number of events hosted or supported	149	178	149	178
Number of sports related room nights ⁹	230,342	293,822	235,000	276,595



Comments

1. There were significant negative impacts in FY20 due to Covid-19, therefore, FY22 goals reflect a recovery effort. Goal changed from \$160,000 to \$90,000 due to FY2021 budget changes approved by BCC in July 2020. This metric was not achieved, although figures were not very far off. Recovery efforts are still in place from Covid-19 impacts. For FY22, with Group & Business travel roaring back, The Palm Beach County Convention Center has benefited from the pent up demand realizing 31% above goal.
2. There were significant negative impacts in FY21 due to Covid-19, such as event cancellations and restrictions on in-person events with the Cultural Council. FY22 actuals reflect a recovery effort.
3. New metric created for FY22. No baseline established yet.
4. Due to the continued recovery of the pandemic the goals were adjusted to give a more realistic snapshot of the upcoming FY2023.
5. The Covid-19 Pandemic negatively impacted this metric. Recovery efforts are in place and should see a positive outcome in future years.
6. With Group & Business travel roaring back, The Palm Beach County Convention Center has benefited from the pent up demand realizing 33% above goal for FY22.
7. With Group & Business travel roaring back, The Palm Beach County Convention Center has benefited from the pent up demand realizing 12% above goal for FY22.
8. The Covid-19 Pandemic negatively impacted this metric. Recovery efforts are in place and should see a positive outcome in future years.
9. The Sports industry showed resilience as competitors of all ages have resumed activity post-covid.

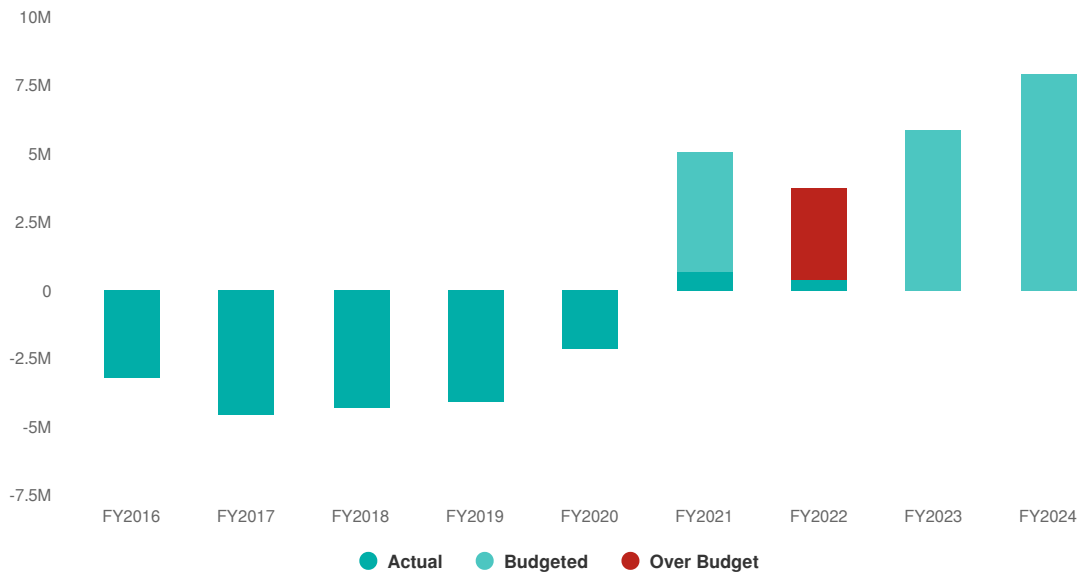
General Government

This budget provides for administrative expenses of the County. For example: Utilities, Communications, Property & Casualty Insurance, and Inspector General Fees among others. Also included in this budget are charge-offs to other County Departments through the Indirect Cost Plan Allocation.

Expenditures Summary

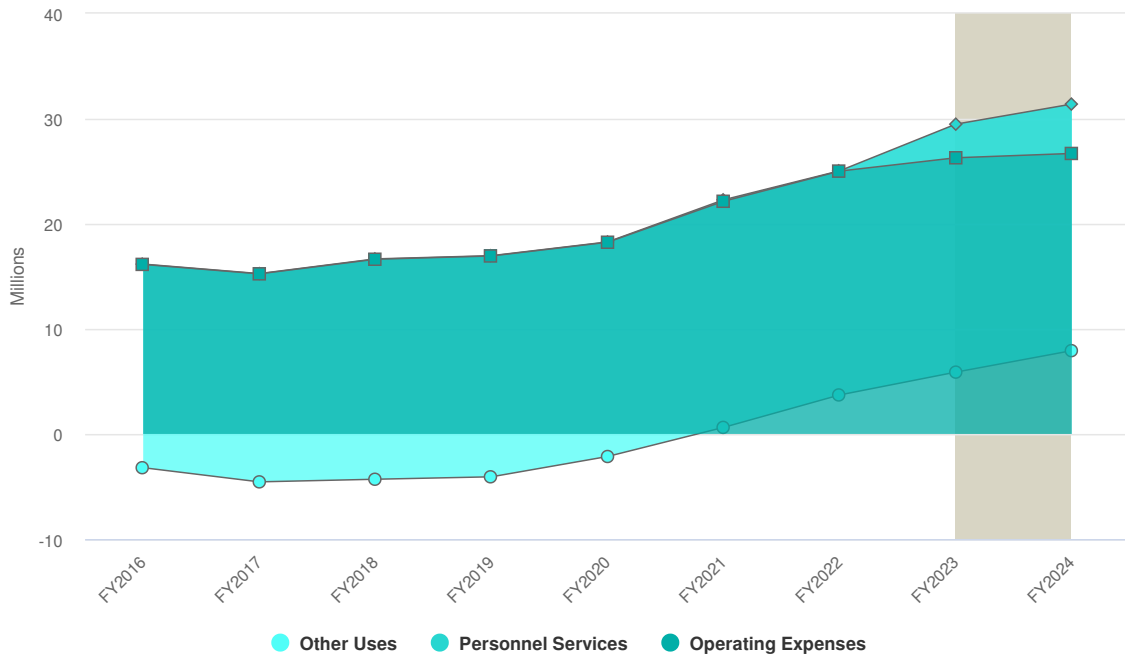
\$7,929,074 **\$2,045,757**
(34.77% vs. prior year)

General Government Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



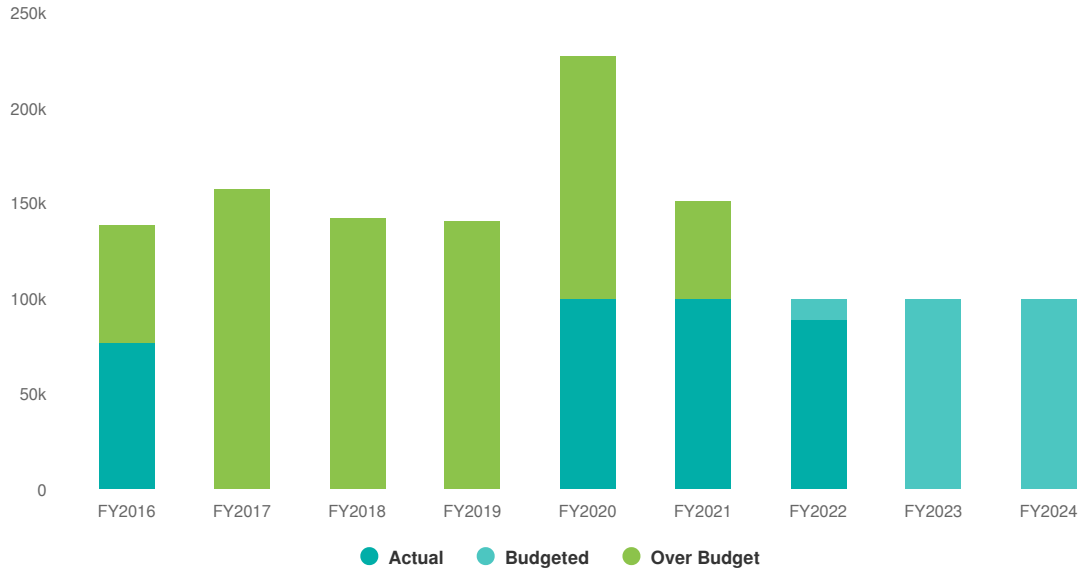
Grey background indicates budgeted figures.

Operating Expenses - Increase is primarily due to an increase in Florida Retirement System Rates for Ad Valorem funded departments in FY 2024.

Revenues Summary

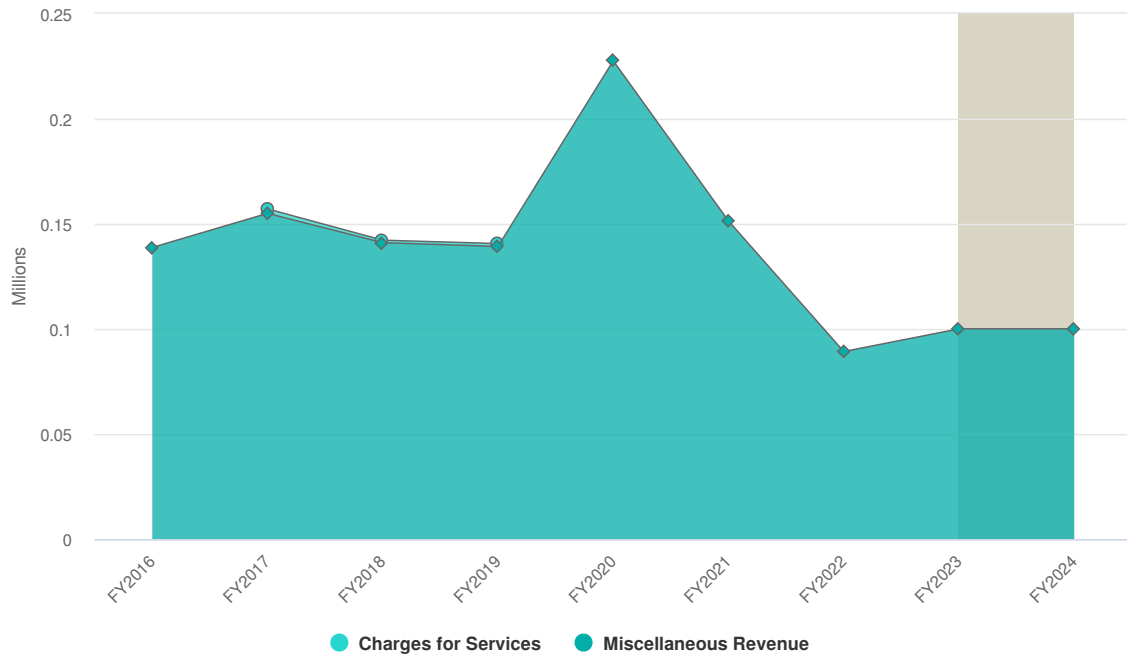
\$100,000 **\$0**
(0.00% vs. prior year)

General Government Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Community Redevelopment Agencies (CRAs)

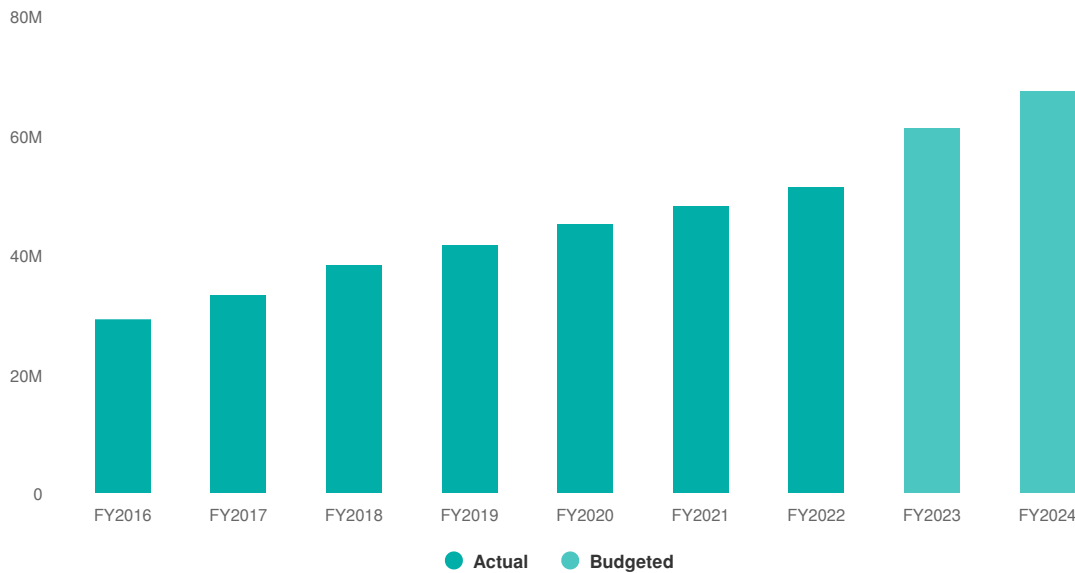
Upon adoption of a Community Redevelopment Plan, pursuant to chapter 163.387, Florida Statutes, the real property assessment level within the boundaries of the district is frozen for all taxing entities except the School Board, Health Care Taxing District, and the Children's Services Council. Taxing entities within the boundaries are required to appropriate an amount equal to the difference between taxes generated upon the total assessed value and the taxes on the frozen "Base Year" assessed value. Funds are to be used by the agencies for community redevelopment.

The amount in this section includes only the CRA amounts in the General Fund. There is an additional amount included in Fire Rescue for the Westgate/Belvedere Home Redevelopment Agency.

Expenditures Summary

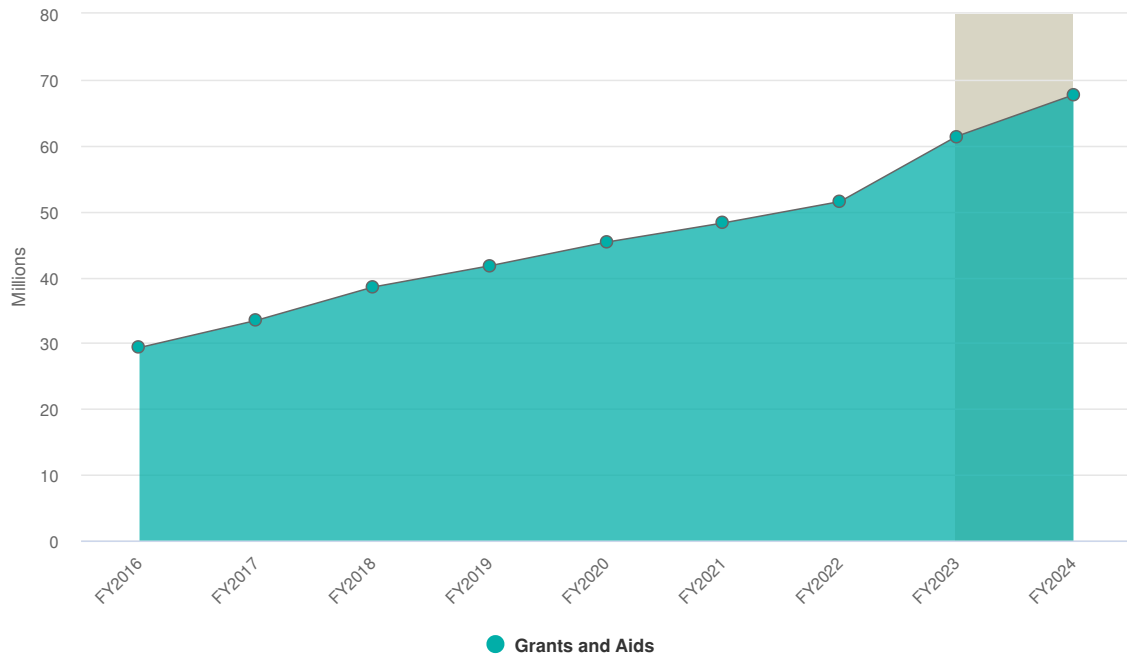
\$67,672,299 **\$6,292,400**
(10.25% vs. prior year)

Community Redevelopment Agencies (CRAs) Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Value Adjustment Board

Programs/Services

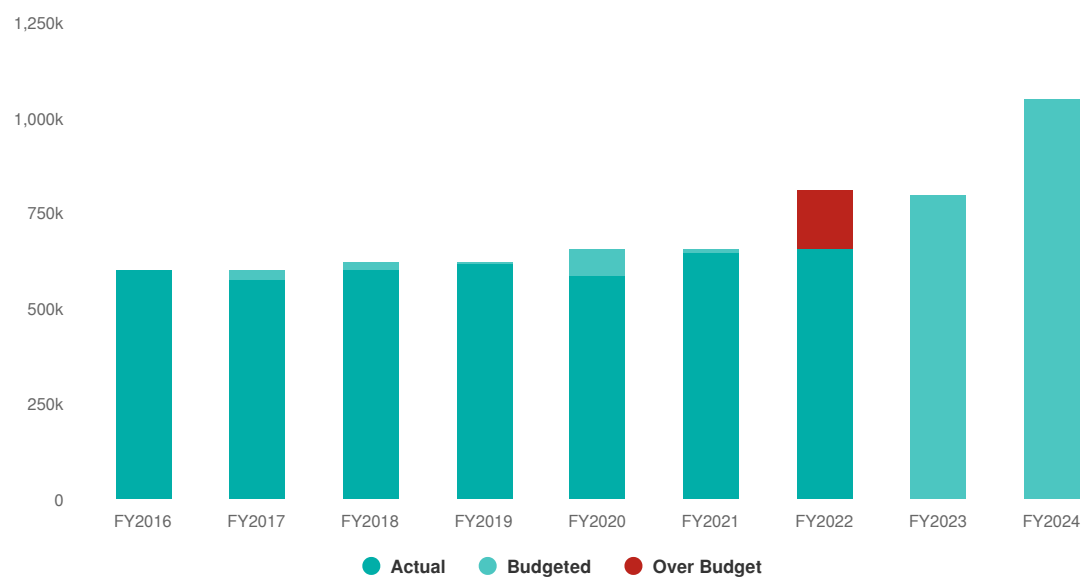
The Value Adjustment Board (VAB) is a quasi-judicial body composed of County Commission, School Board, and citizen members. The VAB hears appeals from property owners concerning the valuation (for tax purposes) of their property. The VAB may appoint Special Magistrates to hear petitions on its behalf. Funding is split between the County (60%) and the School Board (40%). Partial expenses are offset by a filing fee of \$15.00 per petition. Recommendations from the Special Magistrates are taken into consideration when the petition is determined. The VAB is facilitated by the Clerk & Comptroller's Board Services Department. It is the Clerk's statutory duty (Chapters 193 and 194, Florida Statutes) to collect petitions, hold hearings, provide notices, and prepare and hold VAB meetings.

Expenditures Summary

\$1,050,217

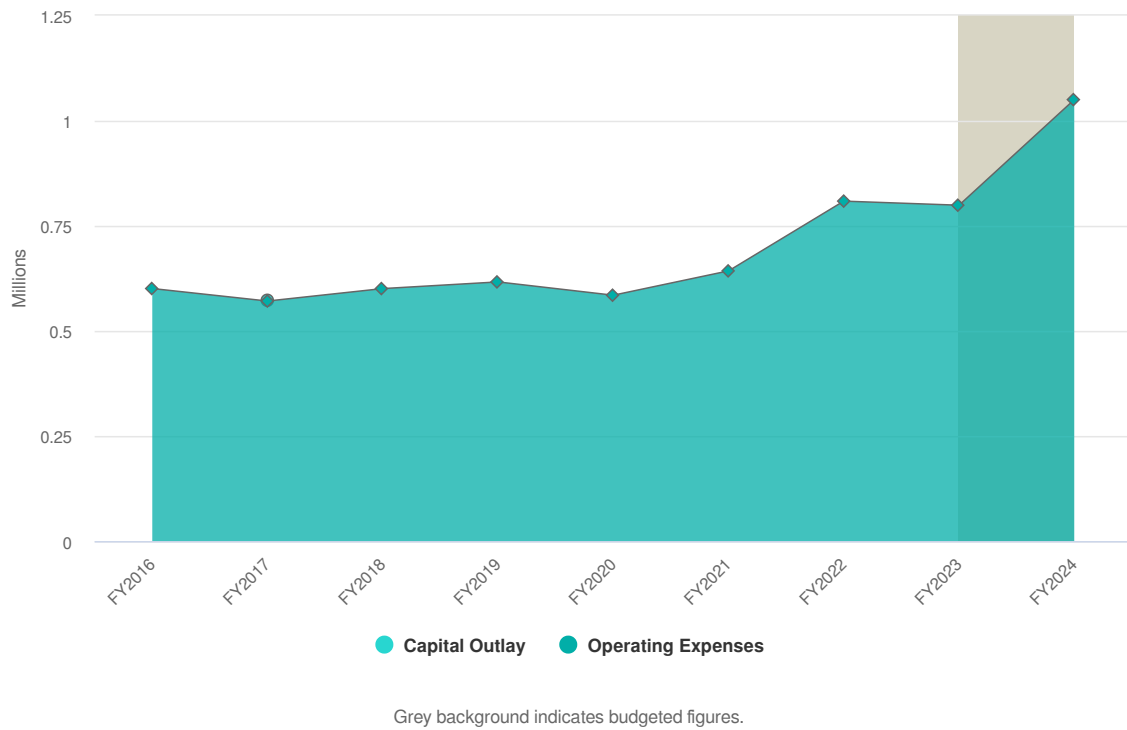
\$251,217
(31.44% vs. prior year)

Value Adjustment Board Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

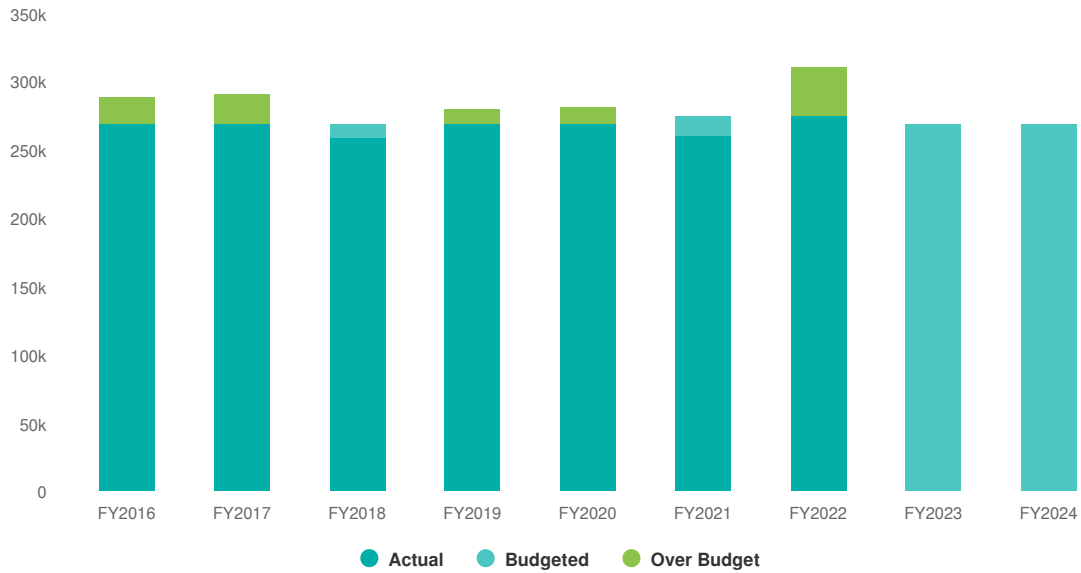


Operating Expenses - Increase is primarily due to a significant increase in petitions going to hearing as they are being held telephonically, rather than in person.

Revenues Summary

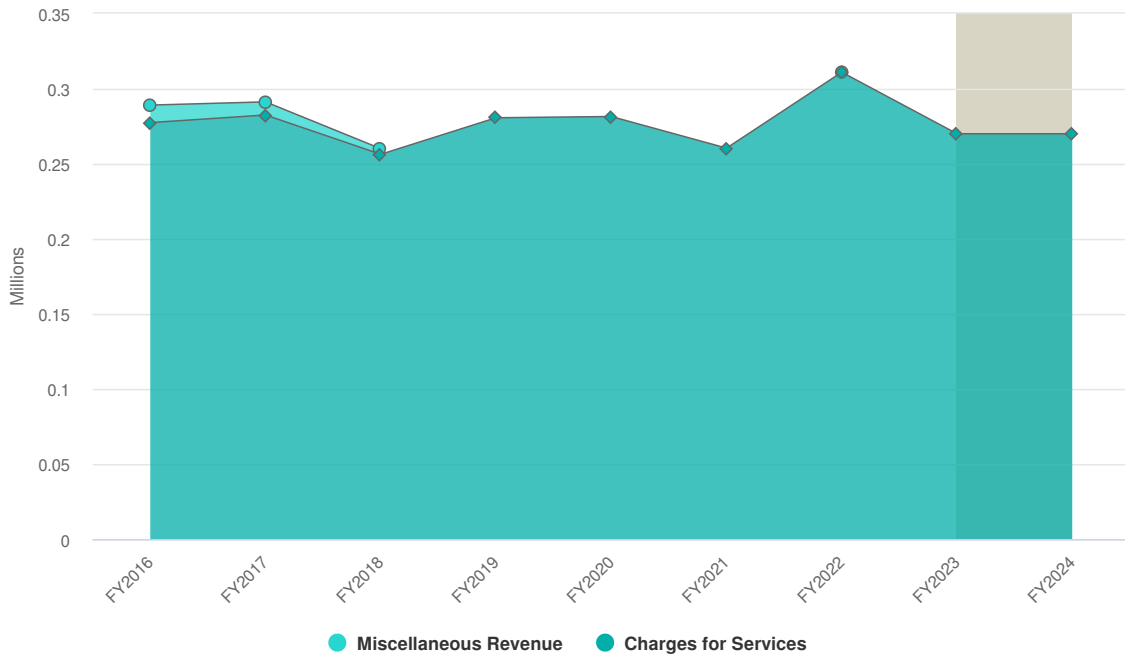
\$270,000 **\$0**
(0.00% vs. prior year)

Value Adjustment Board Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Financially Assisted Agencies

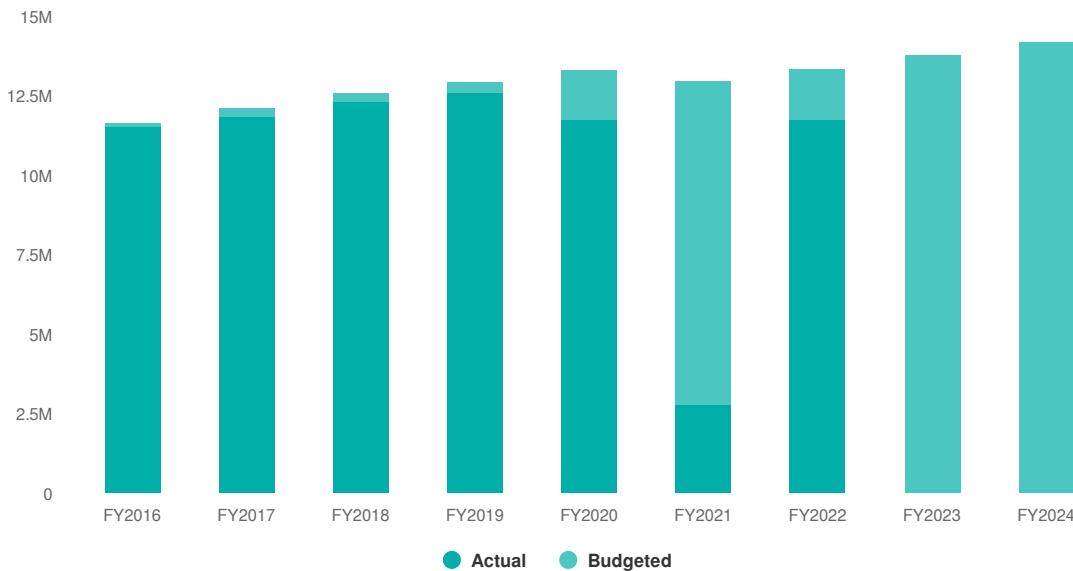
Mission Statement

To follow the Health and Human Services Element of the Comprehensive Plan of Palm Beach County goals and objectives, and the recommendations of the Citizens Advisory Committee that address the availability of health and human services necessary to protect the health, safety, and welfare of its residents, by providing funding to qualifying non-profit organizations to provide health and human services related to the approved service categories.

Expenditures Summary

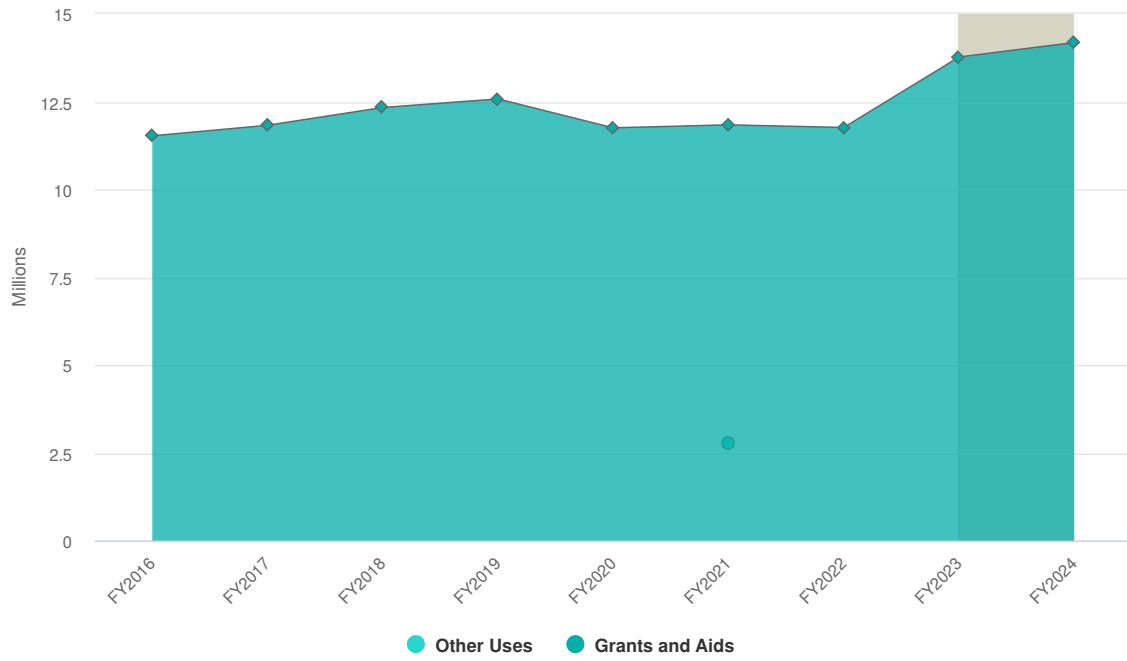
\$14,179,980 **\$413,009**
(3.00% vs. prior year)

Financially Assisted Agencies Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

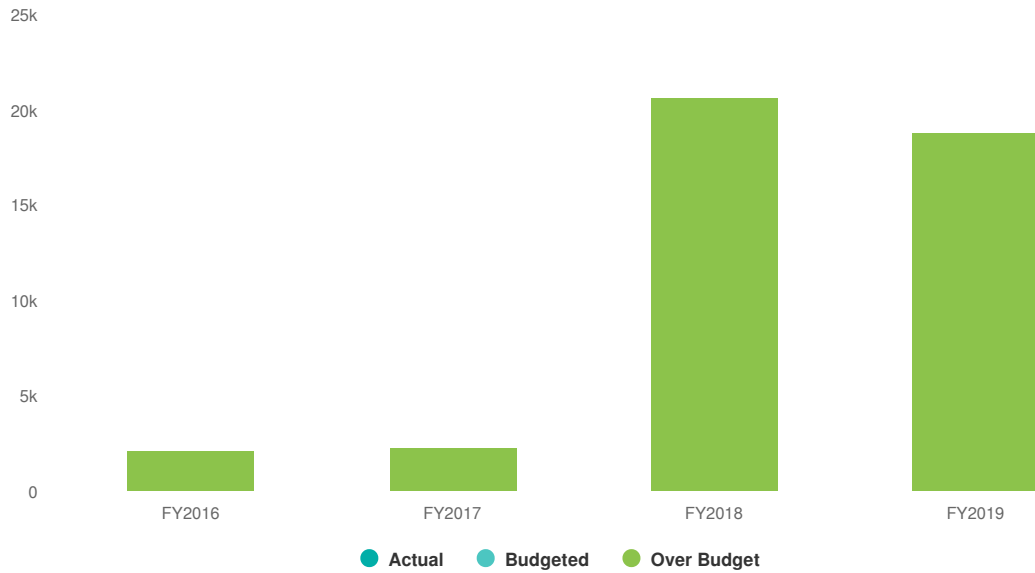


Grey background indicates budgeted figures.

Revenues Summary

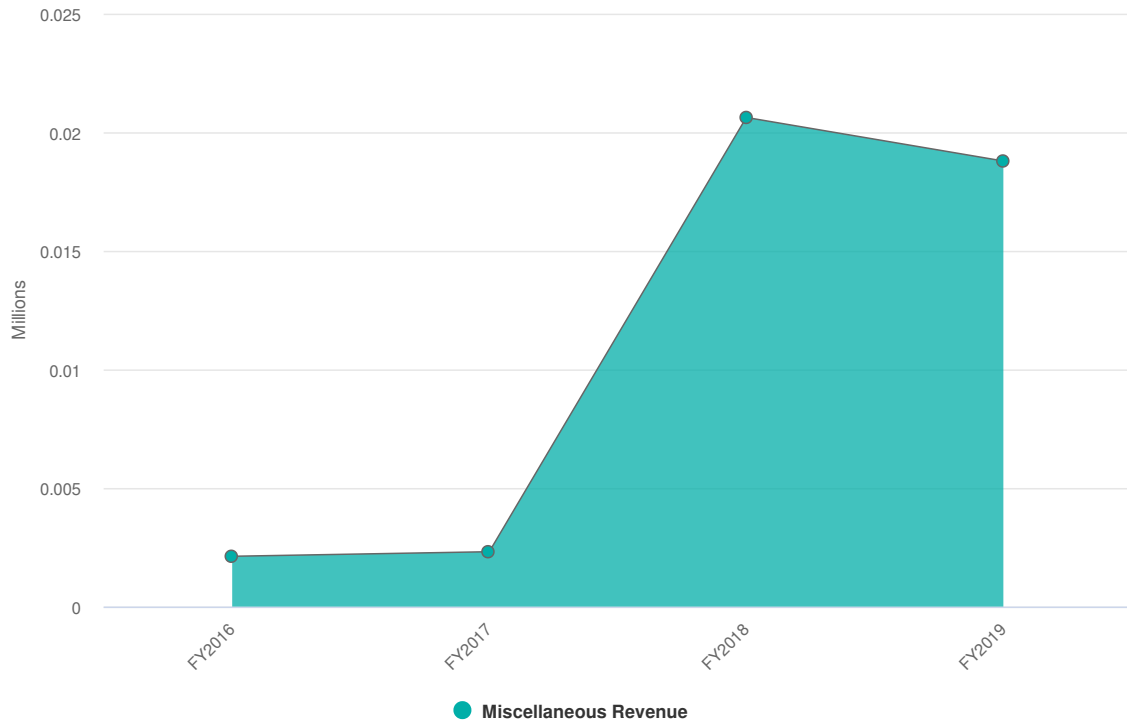
\$0 **\$0**
(% vs. prior year)

Financially Assisted Agencies Proposed and Historical Budget vs. Actual






Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Performance Measurements

PERFORMANCE MEASUREMENTS		Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
	Percentage of Program participants who will achieve goals to build social, emotional, intellectual, and/or physical skills increasing their independence. ¹	81	94	93	93
	Percentage of Program participants who will increase access to violence free living conditions ²	86	87	82	82
	Percentage of individual caregivers who improve or maintain likelihood of continuing home based care for a senior with dementia	99	98	97	97
	Percentage of seniors with dementia served who delay or eliminate the need for nursing home placement	99	100	95	95

Comments

1. FY22 improvements to this metric were due to the department and community implementation of post-pandemic recovery efforts.
2. FY23 and FY24 targets are conservative based on staffing capacity and available community resources.

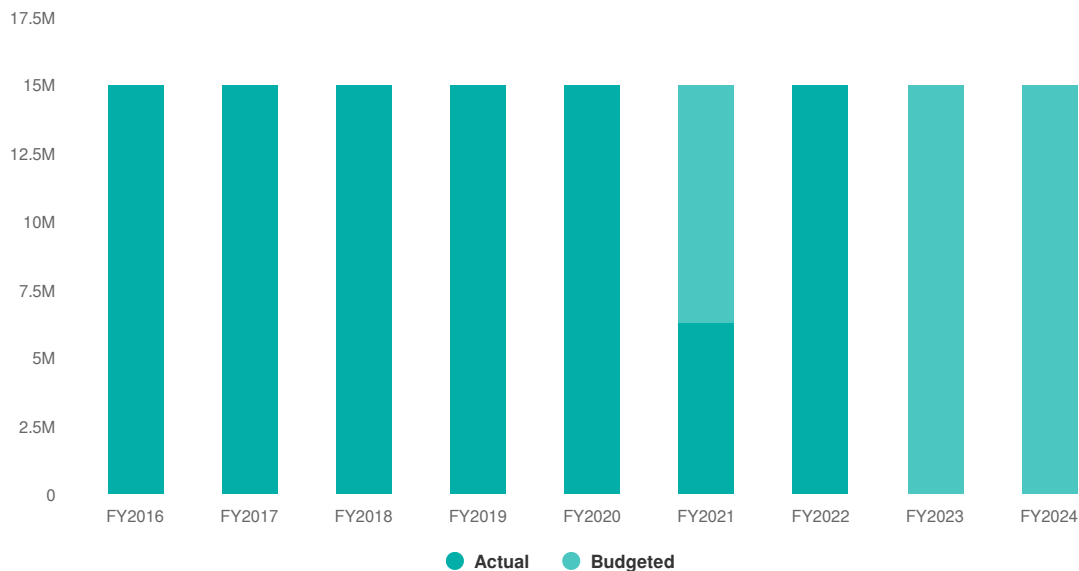
Health Care District

Funding to the Health Care District of Palm Beach County is provided to manage the Edward J. Healey Rehabilitation and Nursing Center (formerly known as the Palm Beach County Home) and to contribute toward Palm Beach County's required contribution to state Medicaid funding. The funding to the Healey Center is \$9,100,000 with the remaining used towards Medicaid match. During the 2013 Florida Legislative session, Senate Bill 1520 was enacted, establishing a fixed percentage of responsibility to each county. Palm Beach County's required contribution is 5.9% of the adopted state amount of \$311.9 million. The amount required for Medicaid match is \$18.35 million in FY 2024 with the County contributing \$5.9 million and Health Care District funding \$12.45 million.

Expenditures Summary

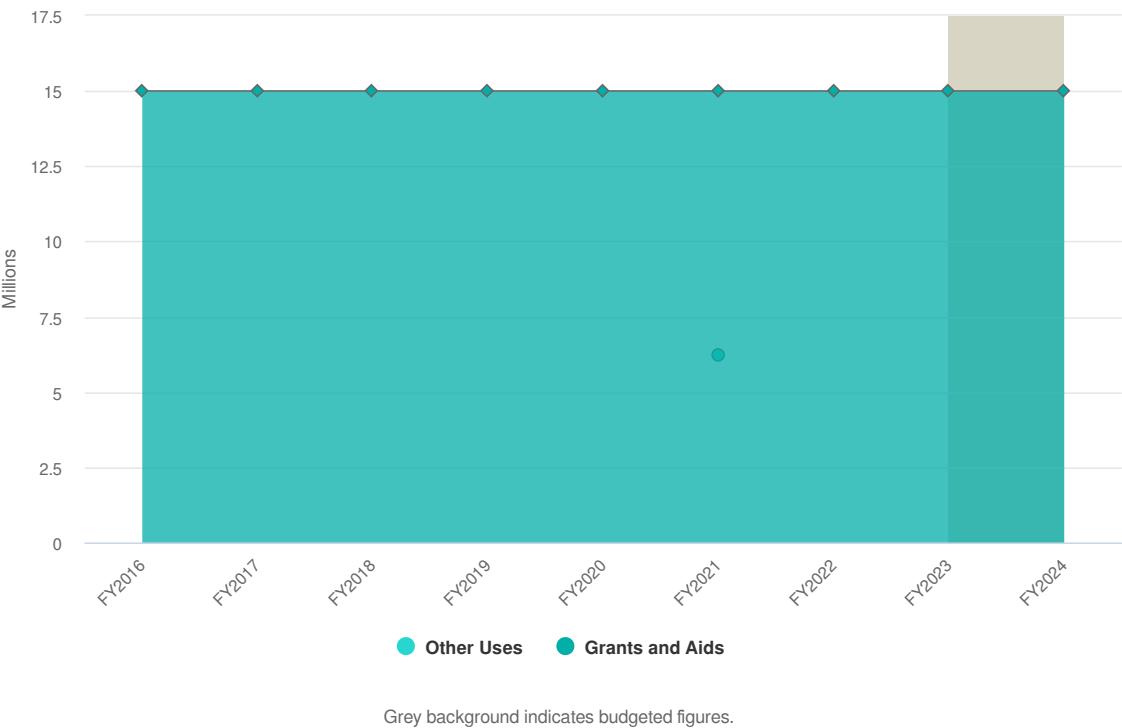
\$15,000,000 **\$0**
(0.00% vs. prior year)

Health Care District Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Public Health Department

Jyothi Gunta MD, MPH
Health Officer

The Palm Beach County Health Department (PBCHD) Environmental Health section provides services specified by County ordinance including inspection and licensing for water services for public drinking water systems, private water wells, irrigation wells, sewage and waste services, individual septic tanks, sewage treatment plants, private lift stations, landfills, hazardous waste, and biomedical waste handling. Environmental hazard services are provided for sanitary nuisances, air pollution control, lead monitoring, beach water sampling, and illegal or accidental hazardous spill investigations. Zoonotic and vector-borne disease prevention services are provided such as mosquito/encephalitis monitoring and rodent and arthropod investigations. Public health planning and preparedness services are provided for post-disaster community needs assessments, emerging pathogens, pandemic influenza, and smart growth/healthy community issues. The department also provides family day care and child care facility licensing.

Learn more by visiting: [Florida Department of Health in Palm Beach](#)

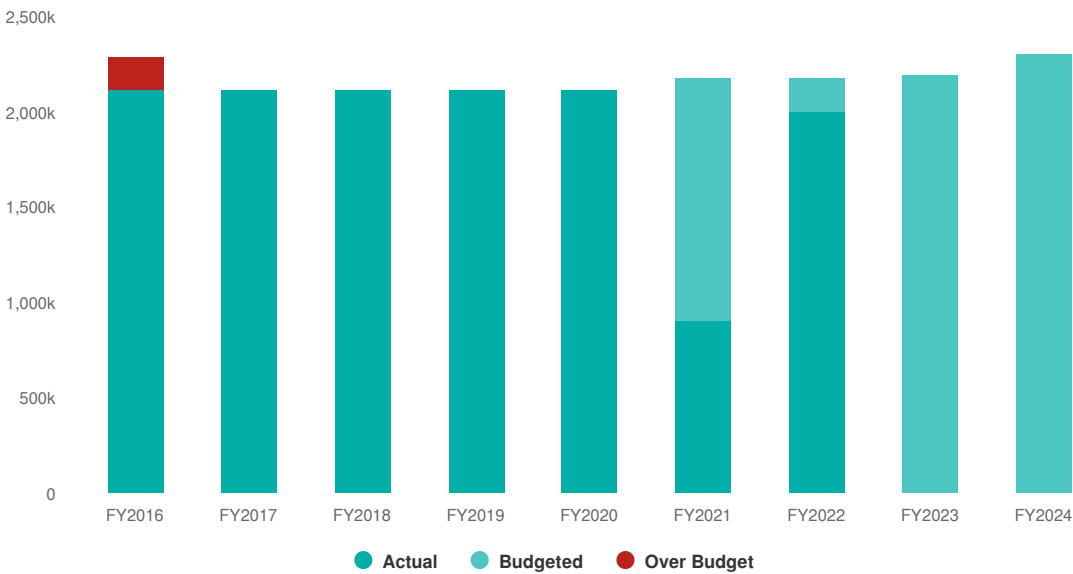
Expenditures Summary

\$2,302,173

\$109,627

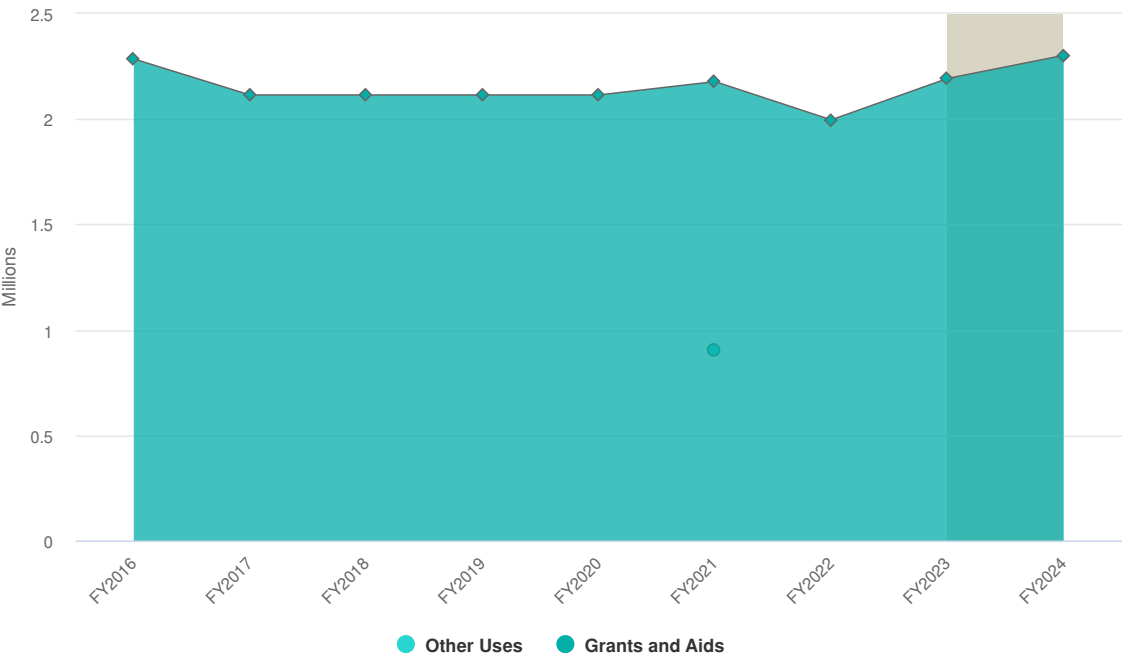
(5.00% vs. prior year)

Public Health Department Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Other County Funded Programs

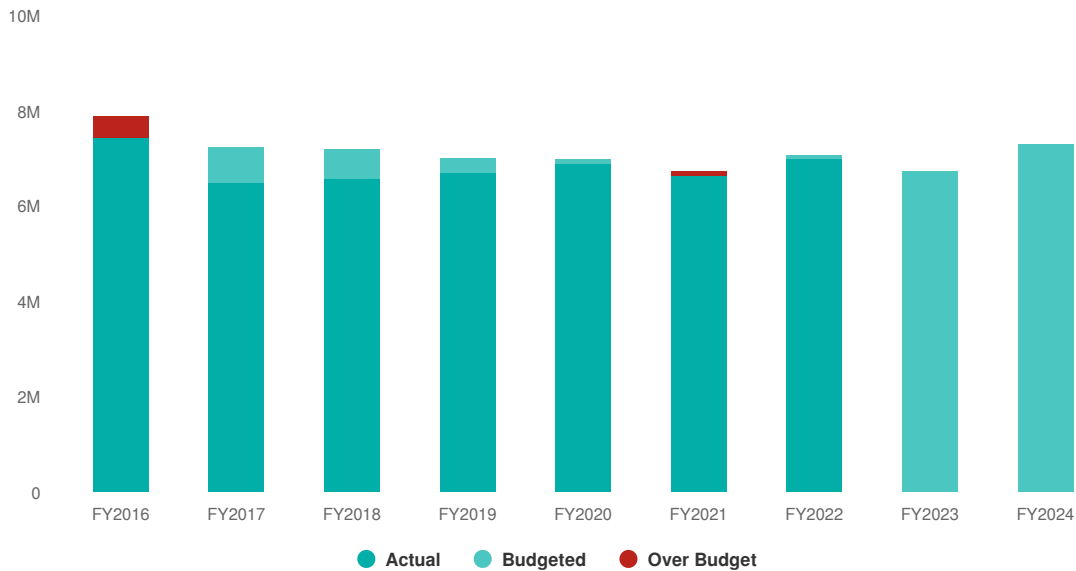
This budget provides for the following Programs/Services:

- Tri-Rail Extension Operating Deficit
- Regional Transit Authority Funding
- County Culture Program
- Department of Juvenile Justice Pre-disposition Costs

Expenditures Summary

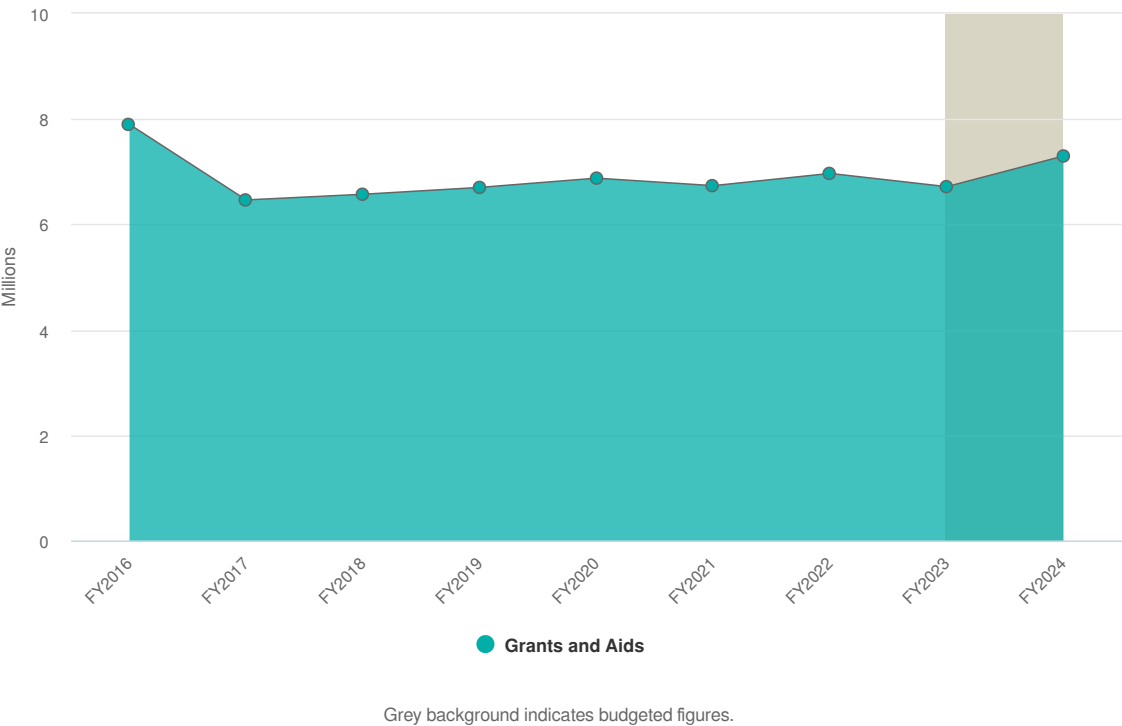
\$7,298,178 **\$581,441**
(8.66% vs. prior year)

Other County Funded Programs Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Clerk of the Circuit Court & Comptroller

Joseph Abruzzo

Clerk

Mission Statement


The guiding principles for the Clerk of the Circuit Court & Comptroller, Palm Beach County are "Honor, Respect, and Devotion to Duty".

Department Overview

The Clerk of the Circuit Court & Comptroller's Office, established in 1838 by the Florida Constitution as an independently elected officer, is a public trustee charged with safeguarding the public's records and funds. The elected Clerk of the Circuit Court & Comptroller serves the roles of Clerk of the Circuit Court, County Recorder, Clerk of the Board of County Commissioners and County Comptroller, which includes responsibilities as the Chief Financial Officer, Treasurer, and Auditor. As an elected constitutional officer, the Clerk of the Circuit Court & Comptroller is directly accountable to the residents of Palm Beach County. The Clerk's office is the third largest of the 67 Clerk's offices in Florida, and serves a local population of approximately 1.5 million citizens from six locations and reaches customers throughout the world online at www.mypalmbeachclerk.com. The organization is committed to building a strong, positive culture that focuses on customer service and employee satisfaction. As recognition of the Clerk's office's accomplishments, the office has been the recipient of the Centre for Fiduciary Excellence in Investment Stewardship certification, the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting, the Distinguished Budget Presentation award, and Harvard University's Ash Center for Democratic Governance and Innovation at the John F. Kennedy School of Government Innovations in American Government Bright Ideas award.

Programs/Services

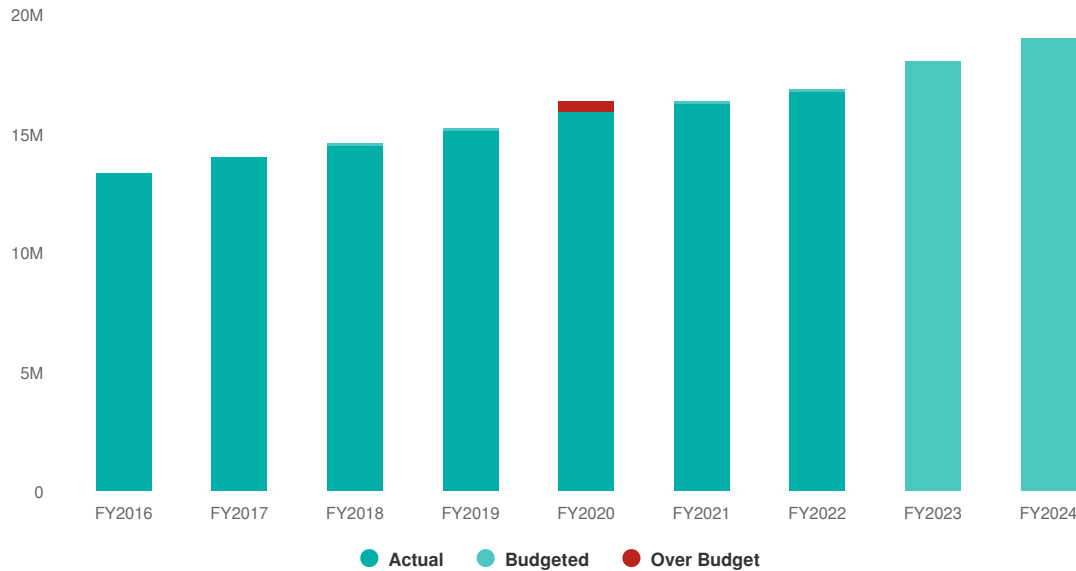
The Clerk of the Circuit Court & Comptroller monitors the County budget, revenue, debt and spending. The Clerk pays all County bills, ensuring each serves a public purpose, complies with the law, and is within the County's budget. The Clerk also maintains an accurate set of financial records in order to produce all required financial statements and reports to comply with state and federal laws and generally accepted accounting principles. As Treasurer, the Clerk actively manages and earns interest income on the County's \$3.6 billion investment portfolio. As Auditor, the Clerk conducts independent risk-based and financial audits, including the audit of all County expenditures. Accountability is ensured through regular, independent audits conducted by eleven different state, local and judicial entities. As Clerk of the Board of County Commissioners, the Clerk maintains the records of the County Commission and other meetings, providing all meeting minutes and video to the public via the Clerk's website.

Learn more by visiting: [Clerk of the Circuit Court & Comptroller](#) 

Expenditures Summary

\$18,965,235 **\$912,223**
(5.05% vs. prior year)

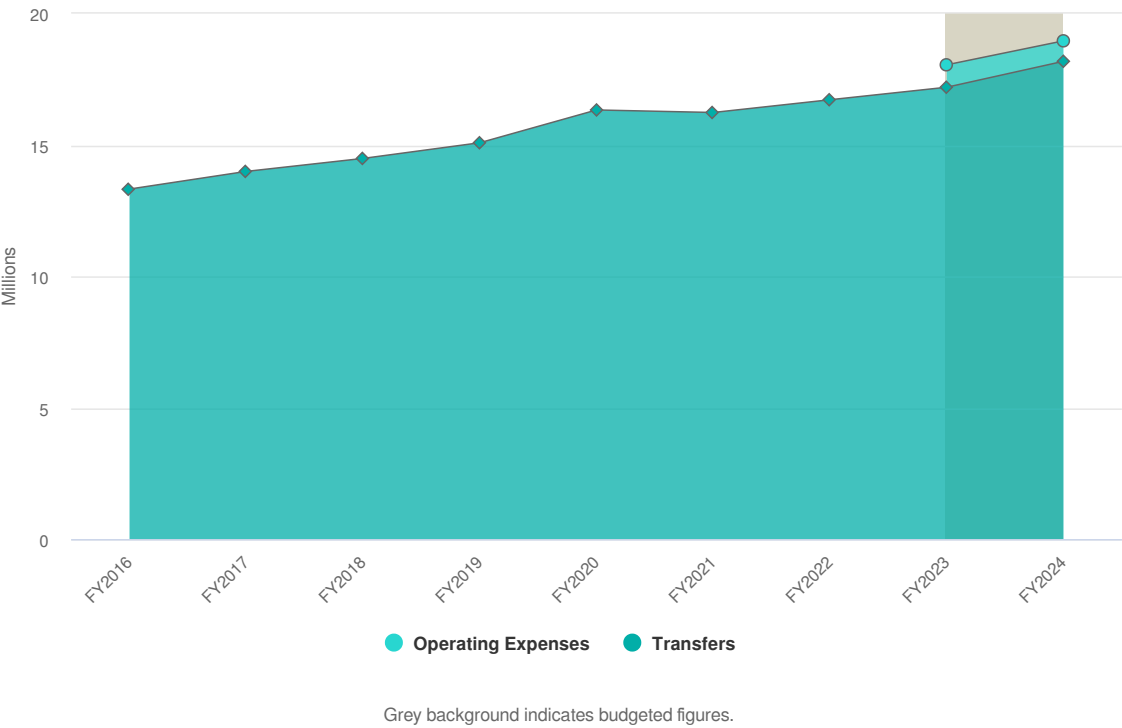
Clerk of the Circuit Court & Comptroller Proposed and Historical Budget vs. Actual



For FY 2020, the amount shown as over budget is compared to the FY 2020 adopted budget. During FY 2020, the County increased the budget by \$4.5 million, so when compared to the FY 2020 modified budget, the Clerk of the Circuit Court & Comptroller did not overspend their budget.

Expenditures by Expense Type

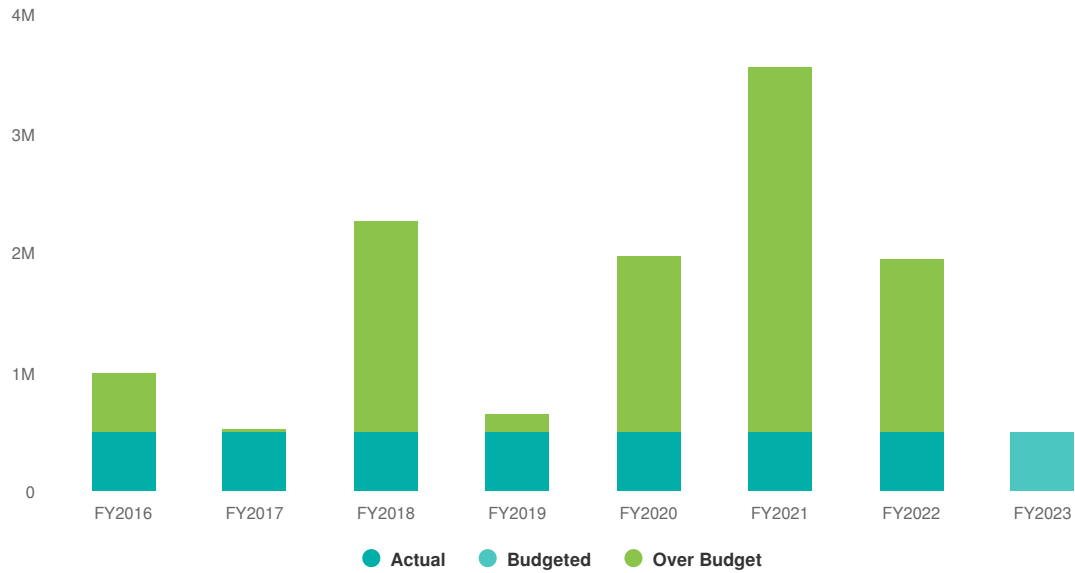
Budgeted and Historical Expenditures by Expense Type



Revenues Summary

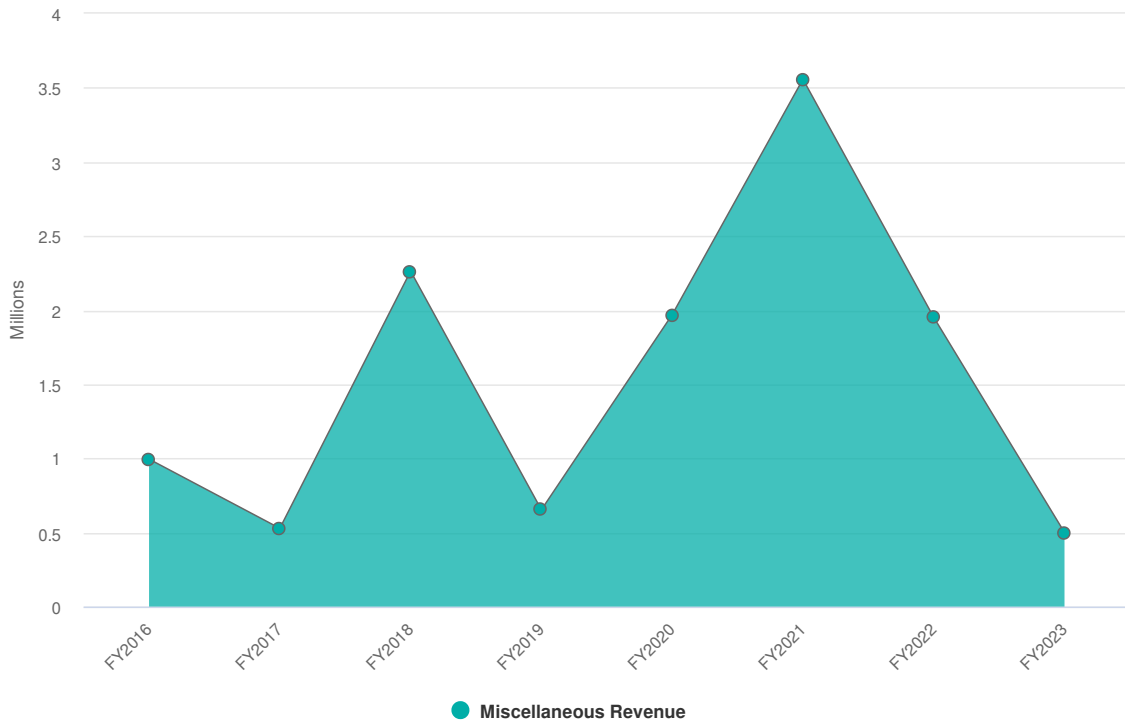
\$0 **-\$500,000**
(-100.00% vs. prior year)

Clerk of the Circuit Court & Comptroller Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Judicial - Court Administration

Mission Statement

To protect rights and liberties, uphold and interpret the law, and provide for the peaceful resolution of disputes.

Department Overview

Palm Beach County is served by the Fifteenth Judicial Circuit under the direction of the Chief Judge and Court Administrator, pursuant to the State Constitution and Florida Rules of Court, specifically Rule 2.010 and 2.050. It is one of twenty judicial circuits in the state. The Circuit is comprised of two levels of court: Circuit Court and County Court. The Court Administrator has support staff to assist the Chief Judge in administrative functions including personnel, finance, court support programs, technology, court reporting, court interpreting, and intergovernmental relations. The Main Judicial Center is located in downtown West Palm Beach. Courthouse annexes are located in Palm Beach Gardens, Delray Beach, Belle Glade, and the Criminal Justice Complex on Gun Club Road. The Circuit Court has jurisdiction over civil cases with a value of \$50,000 and higher, as well as felony, domestic relations, foreclosure, juvenile, probate, and County Court appeal cases. Thirty-five Judges preside in the Circuit Court. The County Court has jurisdiction over civil cases with a value up to \$50,000, as well as misdemeanor and traffic cases. Nineteen Judges preside in the County Court.

Learn more by visiting: [15th Circuit](#) 

FY 2023 Highlights & Accomplishments

- Juvenile Drug Court (JDC) assisted court-involved youth and families by providing treatment, case management, and resources through a team approach. The program name changed from Delinquency Drug Court, in an effort to remove the negative connotation and to align with other state drug courts. JDC graduated nine participants, maintained an 80% treatment completion rate, and offered expedited access to treatment services. Notably, 70% of eligible participants gained employment and JDC broadly boasts an almost 20% average increase in Grade Point Average amongst the program graduates.
- Family Treatment Court offered voluntary services to parents in the dependency system by promoting recovery from substance use by timely referral to treatment, increased monitoring and case coordination, access to peer support and family resources, and utilization of other evidence-based services such as Child Parent Psychotherapy. Family Treatment Court rebranded its name and logo, promulgated a revised program manual, coordinated several team trainings, and re-implemented Steering and Operations Committees to assist with program success. Four children were reunified and two participants successfully completed the program. The Circuit restarted the *Caring Canines* therapy dog program, after a temporary pause following the pandemic. Certificated therapy dogs and their handlers provide comfort and support to children and families appearing in the Juvenile Division.
- Early Childhood Court assisted 51 families (67 children), with 42 children reaching permanency through reunification (74%), 15 children reached permanency through adoption or permanent guardianship (26%) and 10 children remain with active cases.

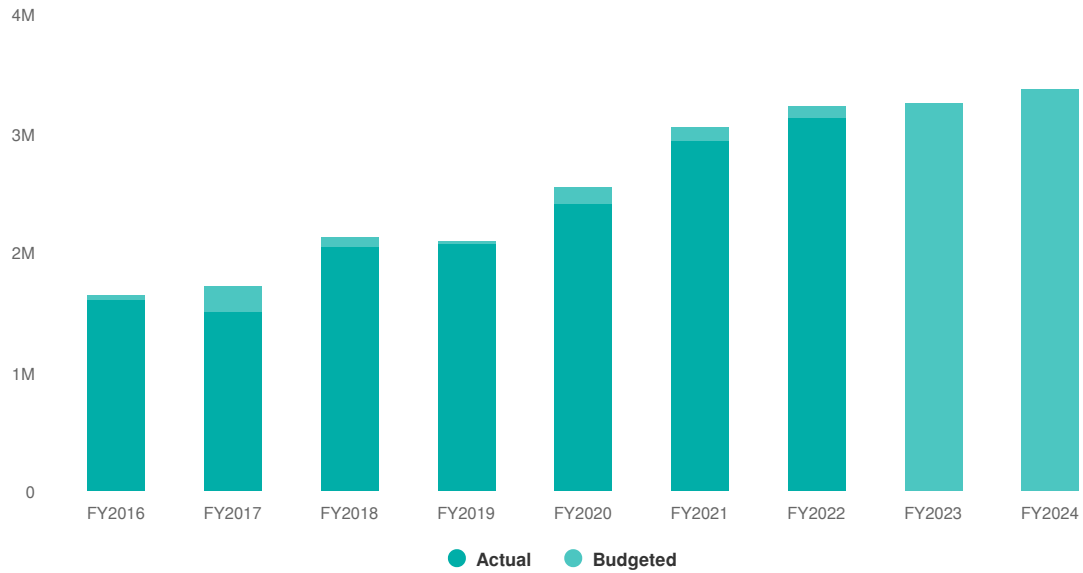
FY 2024 Emerging Issues

- The Court and the County are actively engaged in the next steps needed to buildout the seventh and eighth floor. Once completed along with the expansion/renovation of other floors, the court and its support team will gain efficiencies, which will in turn allow for better services for the citizens of Palm Beach County.
- The Court, Court partners, and the County are working on the design and implementation of a historical display that will be located in the Main Courthouse. The purpose of the display is to educate the public and court visitors on the history of the court system in Palm Beach County, important legal figures, and notable court cases.

Expenditures Summary

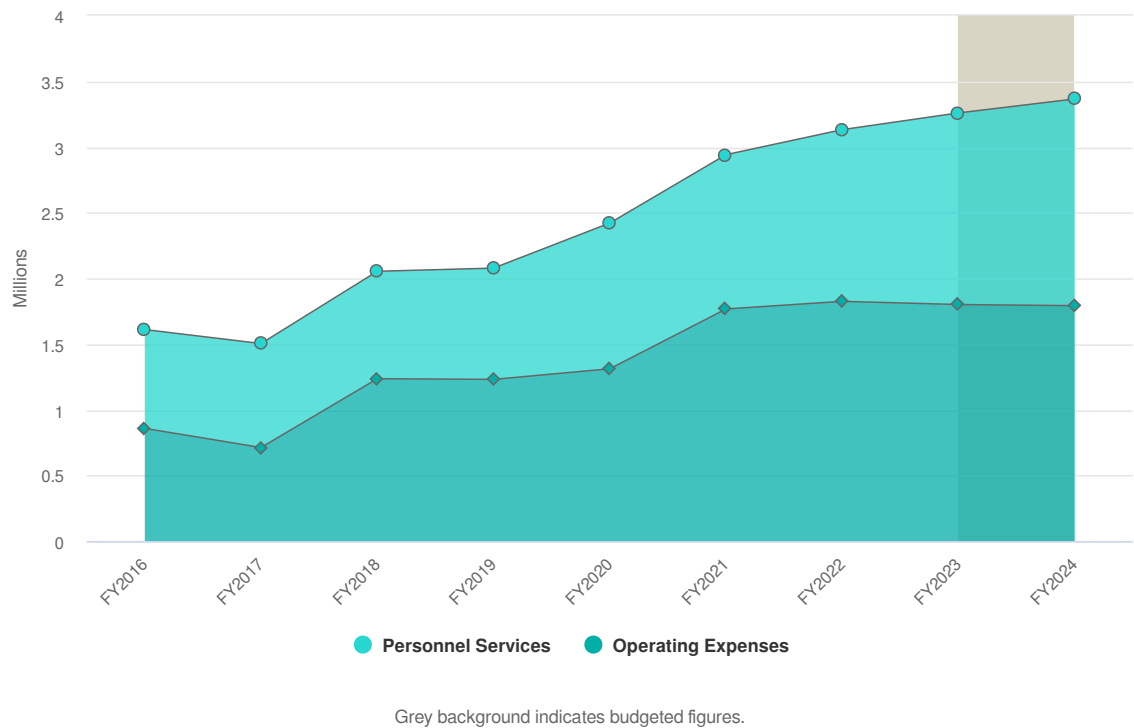
\$3,365,732 **\$106,129**
(3.26% vs. prior year)

Judicial- Court Administration Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



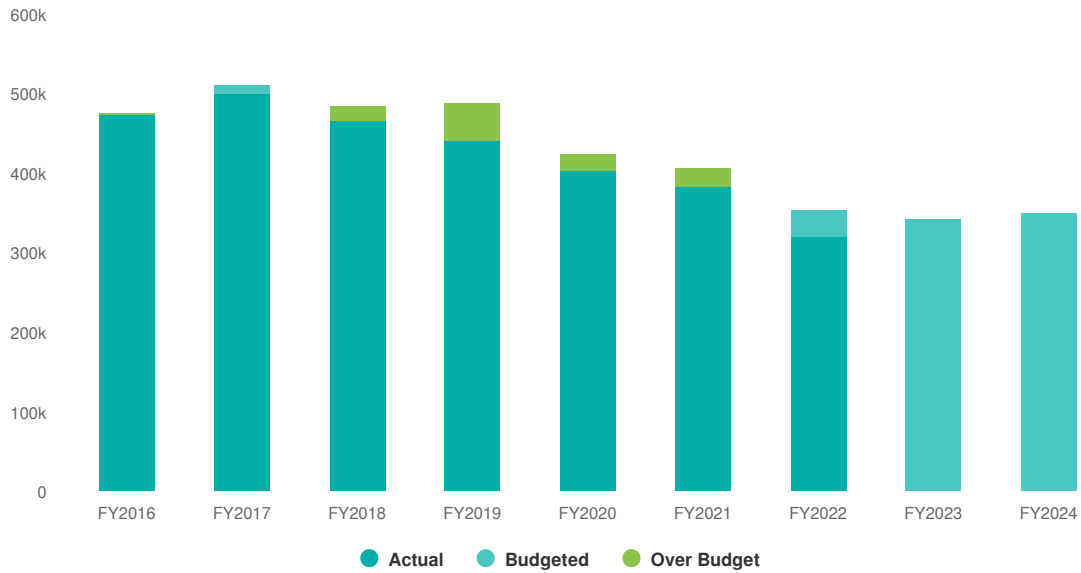
Positions

Budget Process: 1 - Case Manager I

Revenues Summary

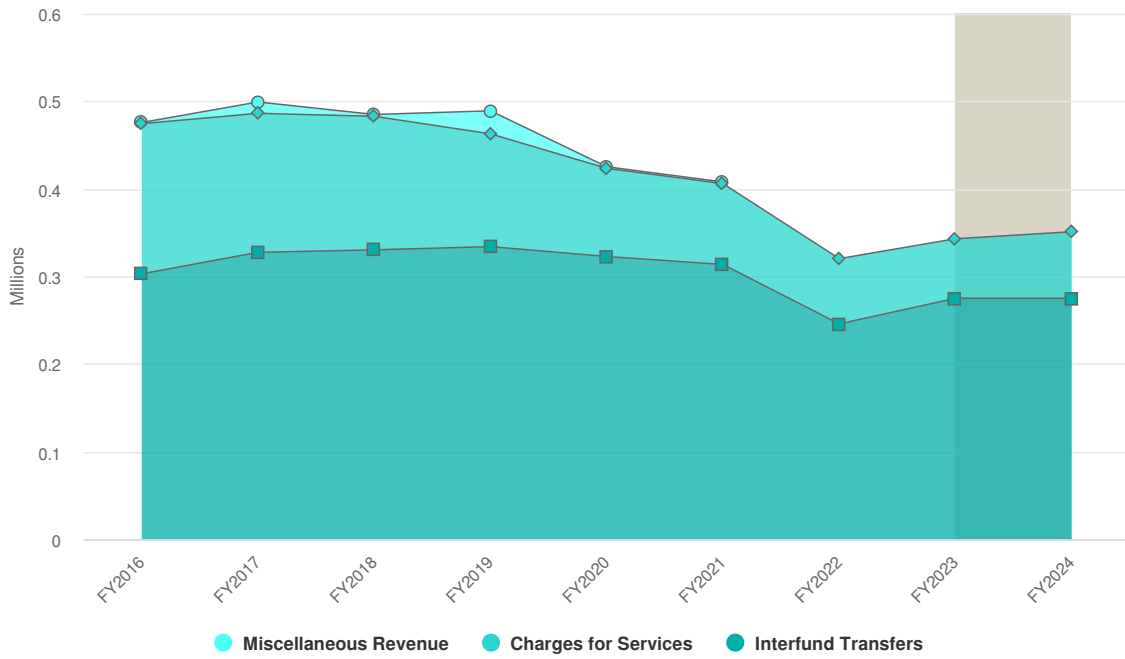
\$351,000 **\$8,000**
(2.33% vs. prior year)

Judicial- Court Administration Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Charges for Services - Increase is primarily due to aligning the budget with historical actuals.

Judicial - Court Related Information Technology

Department Overview

Court Technology provides a diverse and rapidly expanding range of services to the County and Circuit Courts. Court Technology's employees are responsible for a complex range of services, including desktop support of over 1,200 devices in 76 courtrooms/hearing rooms; web design and hosting; systems administration; application development/support; and training and business analysis. To ensure that courtroom proceedings remain uninterrupted due to technical failure, Court Technology provides primary support for all court partners in all court rooms. This support includes hardware, software, and staff supporting the Clerk of Court, State Attorney, Public Defender, and Regional Conflict Counsel, as well as computers provided for use by any party appearing before the court. Additionally, Court Technology is responsible for the research and development of new products and services, and the timely compliance with Legislative and Supreme Court mandates for the implementation of new services, including e-filing, e-service, e-signature, file-less courtrooms, and the continuing development of judicial software that aggregates all case information and document images together for judges to use on the bench in lieu of paper files in the courtroom.

Learn more by visiting: [Court Technology](#) 

FY 2023 Highlights & Accomplishments

- In response to Supreme Court mandates directing the processing of civil cases, Court Technology has developed “bots” that automatically identify select case types, create, and file preliminary judicial orders. These bots allow personnel to timely address the volume of civil cases. This system was conceived, developed, and implemented by staff. Additional software costs were not required.
- The Chief Judge initiated a Digital Evidence System Pilot, an overhaul of digital evidence technology for the Palm Beach County Courthouses. Every courtroom has received some additional technology including large screen televisions, wireless evidence presentation hardware, or 360 degree surround cameras. This hardware greatly expands the use of digital systems for in-person and hybrid hearing types.
- Launched NeoGov Onboard, the first component of an employee development suite. Onboard will integrate with State and County human resource systems and provide Court Administration with automated tools to expedite and standardize its recruitment and onboarding workflows.

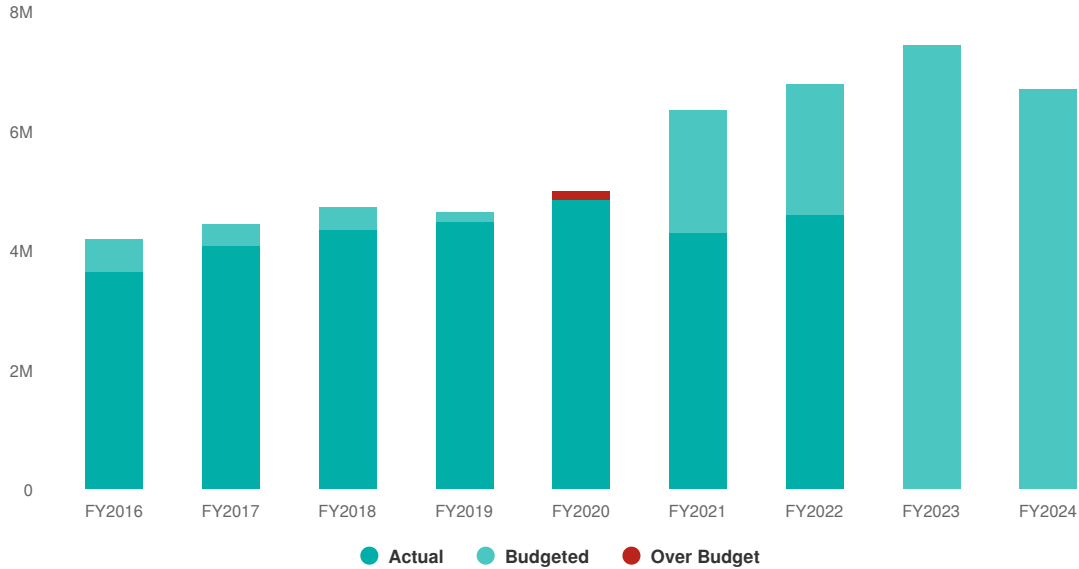
FY 2024 Emerging Issues

- Remote work for highly competitive positions and competing with the private sector for qualified candidates has become exponentially more difficult with the rise in “fully remote” private sector technology employment opportunities. Court Administration cannot fill budgeted programmer positions despite position reclassifications. Developing a road map for select positions to work remotely will be necessary to attract qualified candidates and retain existing staff.
- Over the past six years, Court technology's duties have grown far faster than its personnel complement. Fewer people doing more work makes each vacancy much more damaging to daily court technical operations. Vacancies create a “domino effect” by creating disproportionate stress on remaining staff, causing further vacancies.

Expenditures Summary

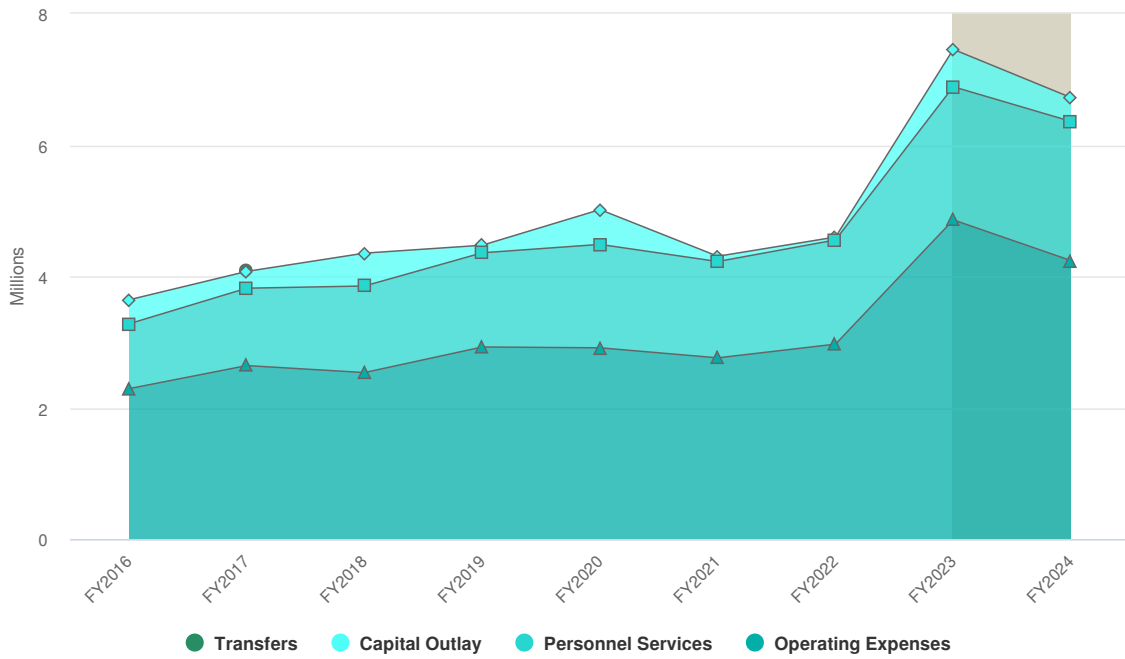
\$6,721,069 **-\$734,572**
(-9.85% vs. prior year)

Judicial- Court Related Information Technology Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

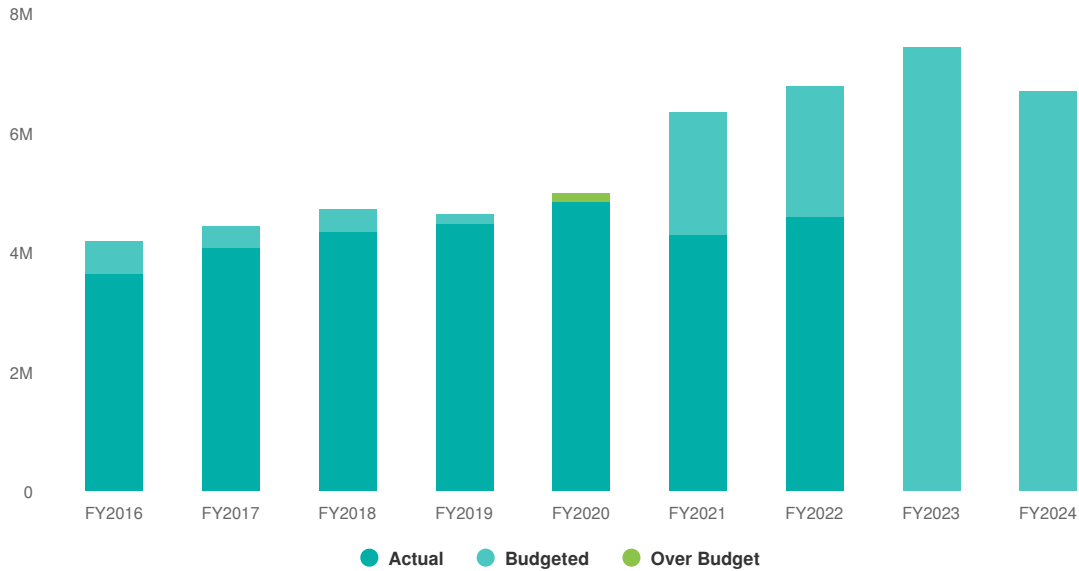
Operating Expenses - Decrease is primarily due to aligning the budget with an updated forecast for the Judicial Records Reduction project.

Capital Outlay - Decrease is primarily due to the State Attorney's one-time supplemental request in FY 2023 for hardware replacement.

Revenues Summary

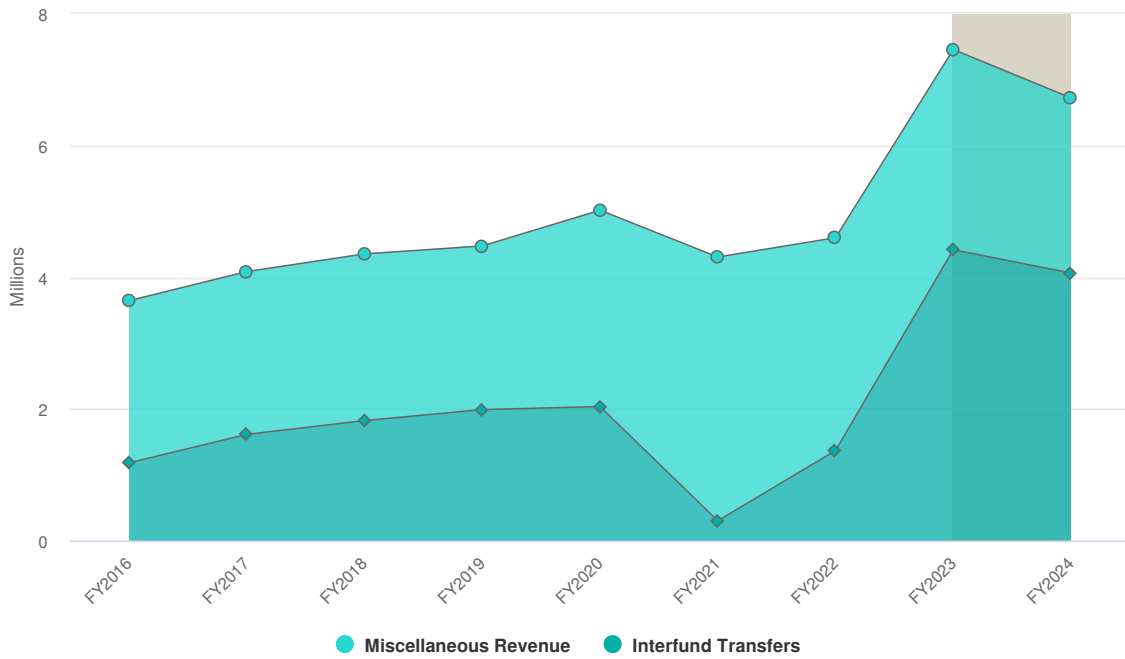
\$6,721,069 **-\$734,572**
(-9.85% vs. prior year)

Judicial- Court Related Information Technology Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Miscellaneous Revenues - Decrease is primarily due to aligning the budget to projected actuals based on current collections.

Judicial - Law Library

Mission Statement

The Fifteenth Judicial Circuit Law Library serves the legal and law related information needs of the county, including county residents, judges, attorneys, students, county officials, and pro se patrons. It provides legal reference and referral services, within the guidelines of Florida Statute 454.23.

Department Overview

The Law Library cooperates with the community to enhance knowledge of the law and to facilitate access to the justice system. The Law Library's goal is to provide patrons with up-to-date legal information.

Learn more by visiting: [Law Library](#) 

FY 2023 Highlights & Accomplishments

- Served approximately 6,000 pro se litigants, attorneys, and other members of the public across the three library locations.
- Updated the website with plans for future updates, which include providing forms for free online.
- Reduced expenditures on books by reviewing and culling subscriptions that are no longer needed or available electronically.

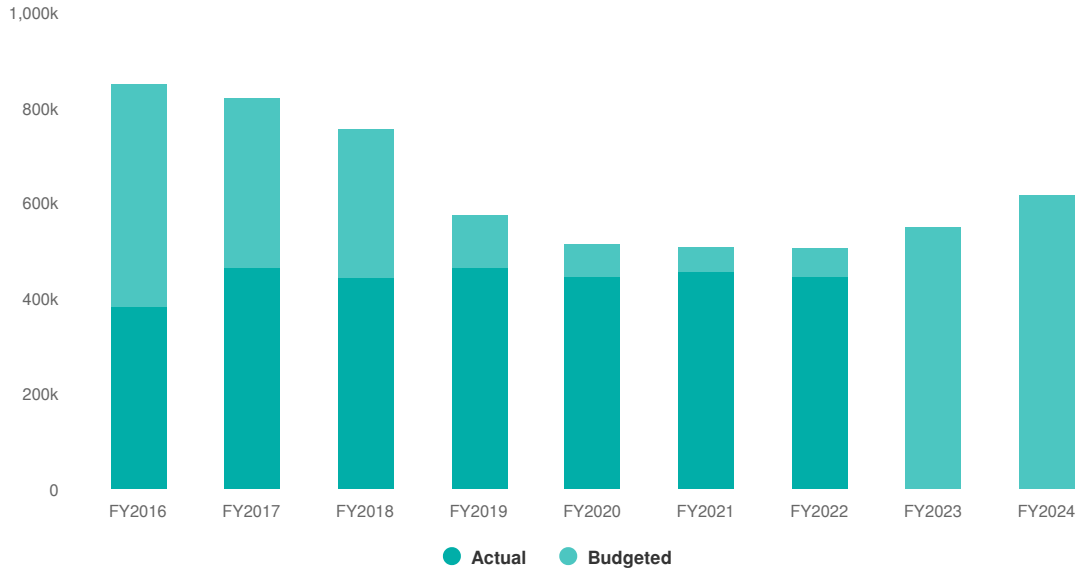
FY 2024 Emerging Issues

- Hard-wire current credit card terminals due to weak signal strength, causing them to operate inconsistently and updating Jamex machines to accept credit cards.
- Expanding services that are of interest to the local community, such as wireless printing and 24/7 access to legal resources.
- Physical maintenance of the Main Law Library including replacing of the 28-year old carpet and the wallpaper in the restrooms.

Expenditures Summary

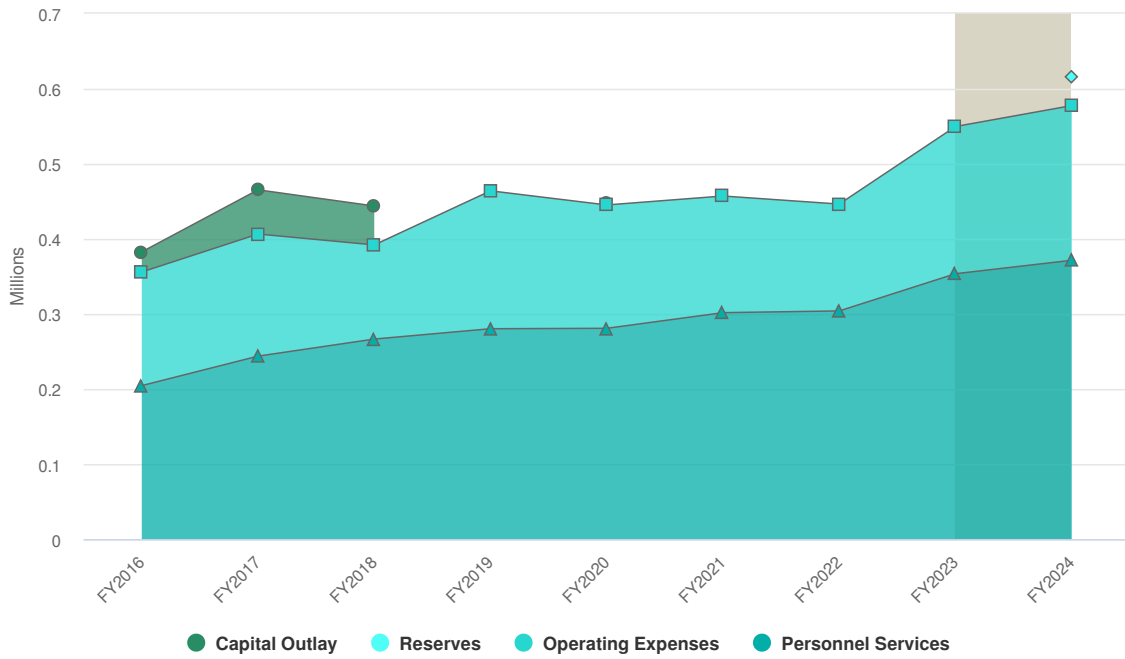
\$616,647 **\$66,958**
(12.18% vs. prior year)

Judicial- Law Library Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



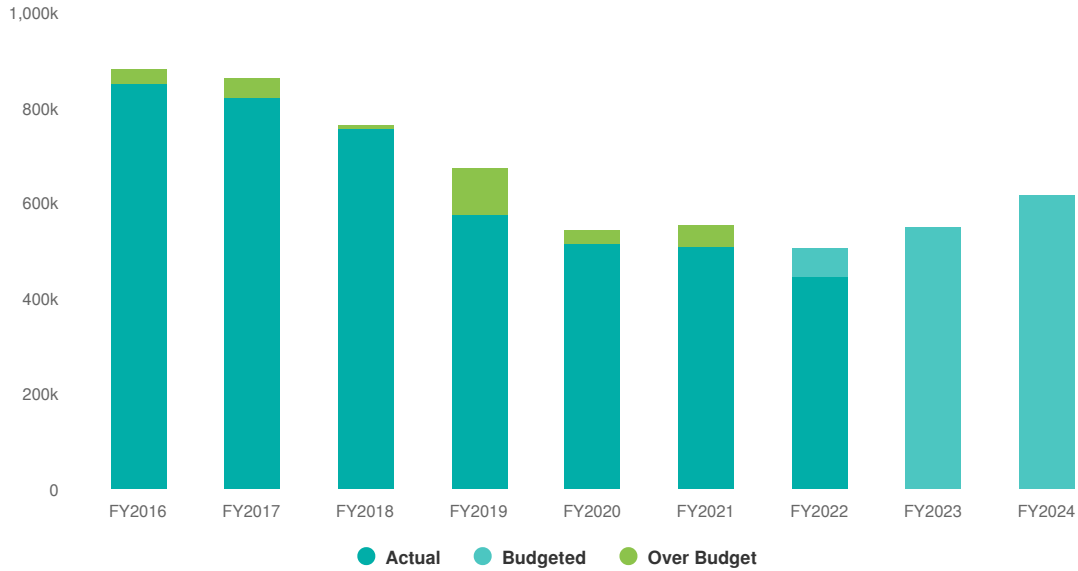
Grey background indicates budgeted figures.

Reserves - Increase is due to establishing a reserve for Law Library - Occupational Licenses.

Revenues Summary

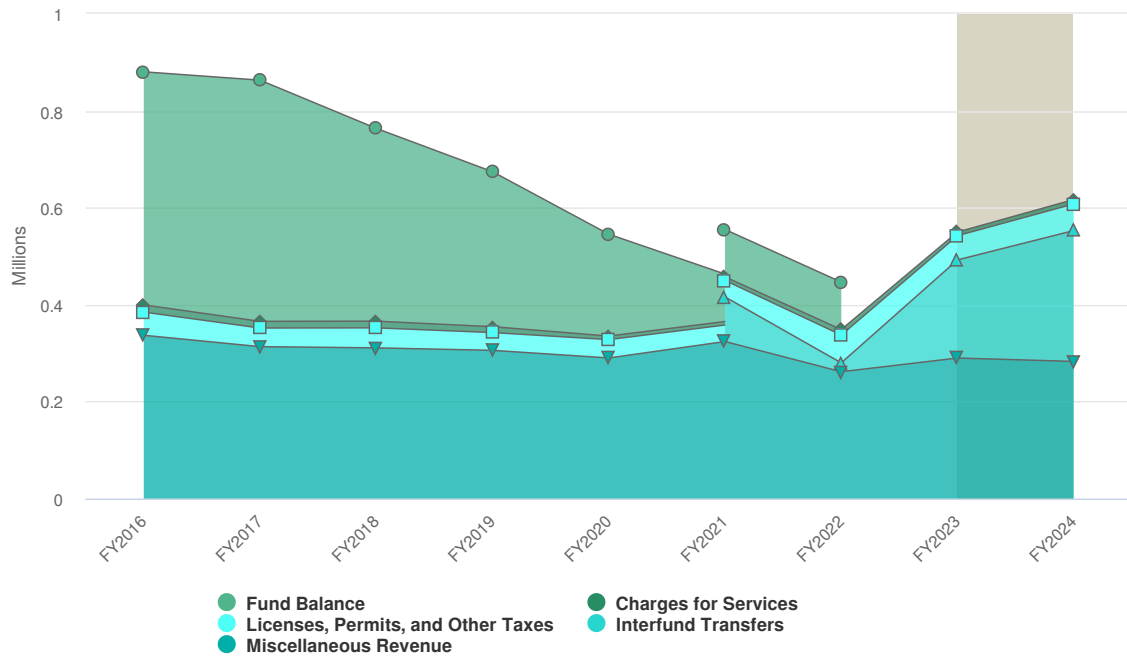
\$616,647 **\$66,958**
(12.18% vs. prior year)

Judicial- Law Library Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Charges for Services - Increase is primarily due to the volume of both backlogged and new court cases. This also resulted in an increase in Licenses, Permits, and Other Taxes.

Interfund Transfers - Increase is primarily due to establishing a reserve for Law Library - Occupational Licenses.

Judicial - State Attorney

Mission Statement

To promote the fair, impartial, and expeditious pursuit of justice, ensure safer communities, and encourage effective coordination in the criminal justice system.

Department Overview

The State Attorney's Office (SAO) is a law enforcement agency that serves a dual function of prosecution and investigation. Prosecution efforts include handling over 60,000 felony, misdemeanor, and juvenile cases every year in an effort to protect this community. The cases range from the most heinous homicides to criminal traffic offenses. The office has over 110 prosecutors, approximately 180 staff, and 12 sworn police investigators who work as a committed team to hold individuals who commit crimes accountable for their actions. Prosecutorial responsibilities range from reviewing all arrests that occur in Palm Beach County and filing or diverting cases, to disposing and trying all cases in the courtroom. Investigative duties focus on human trafficking, violent crimes, organized crime, money laundering, child pornography, domestic offenses, sober homes, and public corruption related offenses. Prosecutors and law enforcement work closely to build very serious and complicated cases against those who prey upon our most vulnerable. The special role the office plays in the criminal justice system carries with it a major responsibility to this community.

Learn more by visiting: [State Attorney](#) 

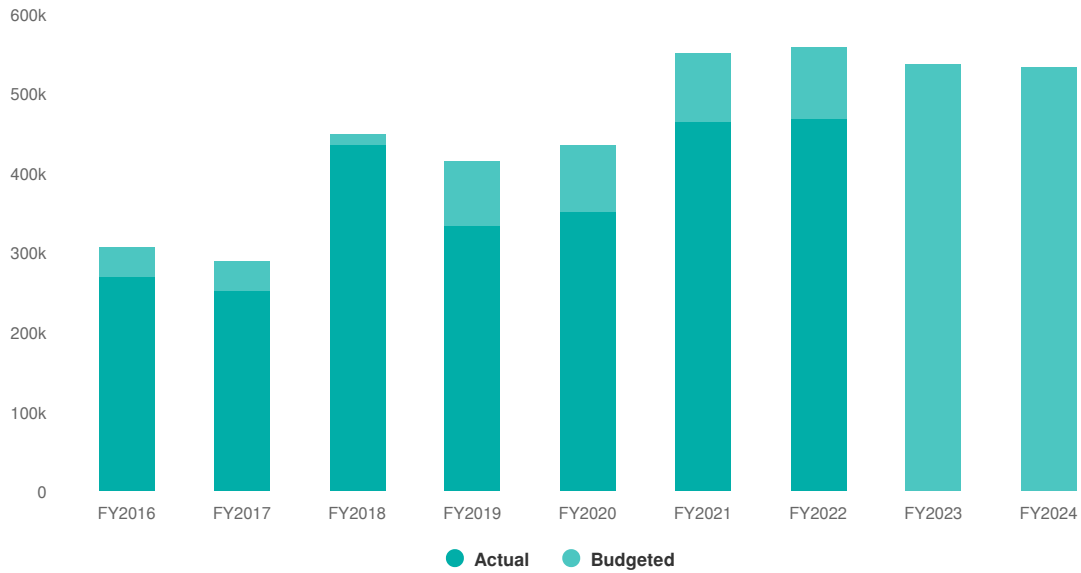
FY 2024 Emerging Issues

- As courtrooms become more digitized and use less paper there are multiple issues that arise for the SAO. Digitizing cases requires a three pronged approach. Law enforcement must digitize and upload their reports and evidence; the SAO must link to the Clerk's Showcase software to quickly access documents; and finally SAO staff need to scan and upload remaining documents to finalize digitization and eliminate the need for more warehouse space.
- The use of body cameras and other video devices by law enforcement is increasing the SAO case related workload exponentially. Additionally, there is a major increase in public record requests for redacted copies of these videos. Each camera and each video must be viewed by the SAO in real-time to determine its evidentiary value prior to filing a case. Scanning and video redaction software and servers to hold these videos will be primary expenditures for the SAO IT budget this year.
- The SAO has expanded its work on opioid deaths and sober home fraud, in addition to investigation and prosecution of human trafficking, drug trafficking, fraud against the elderly and elder abuse, violent crimes, and local gangs.
- A Conviction Review Unit has been established with the goal of the elimination of any wrongful convictions in this county.
- The Assistant State Attorneys work directly with law enforcement at crime scenes and during investigations exposing them to safety and security issues as any other law enforcement officer.
- Building security and space allocation is a paramount concern. As the pendulum swings back and violent crimes increase, the office will need to expand personnel and has very little space to grow in the near future.

Expenditures Summary

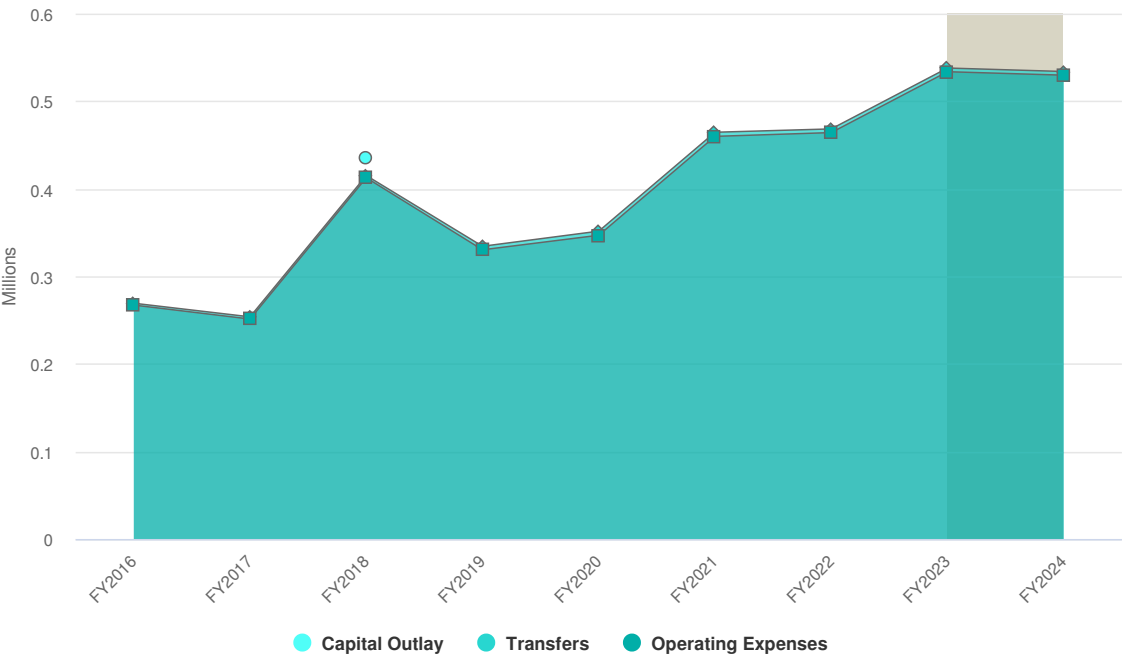
\$533,894 **-\$3,963**
(-0.74% vs. prior year)

Judicial- State Attorney Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

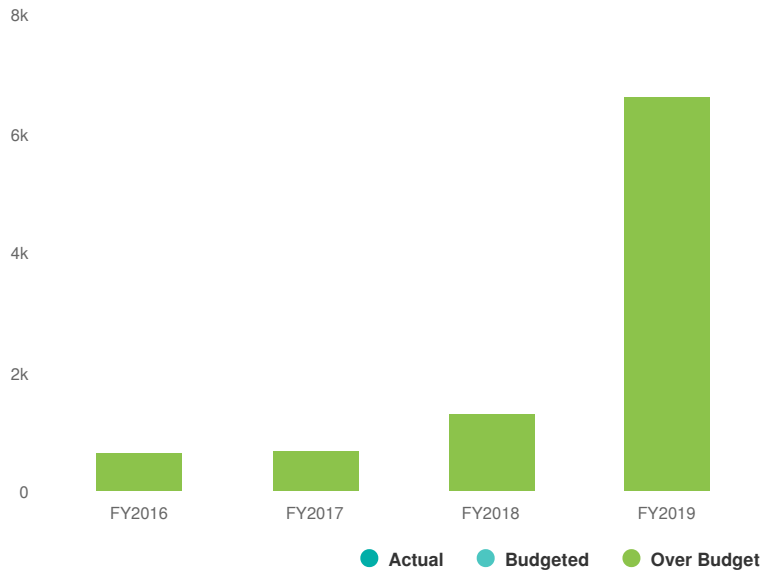


Grey background indicates budgeted figures.

Revenues Summary

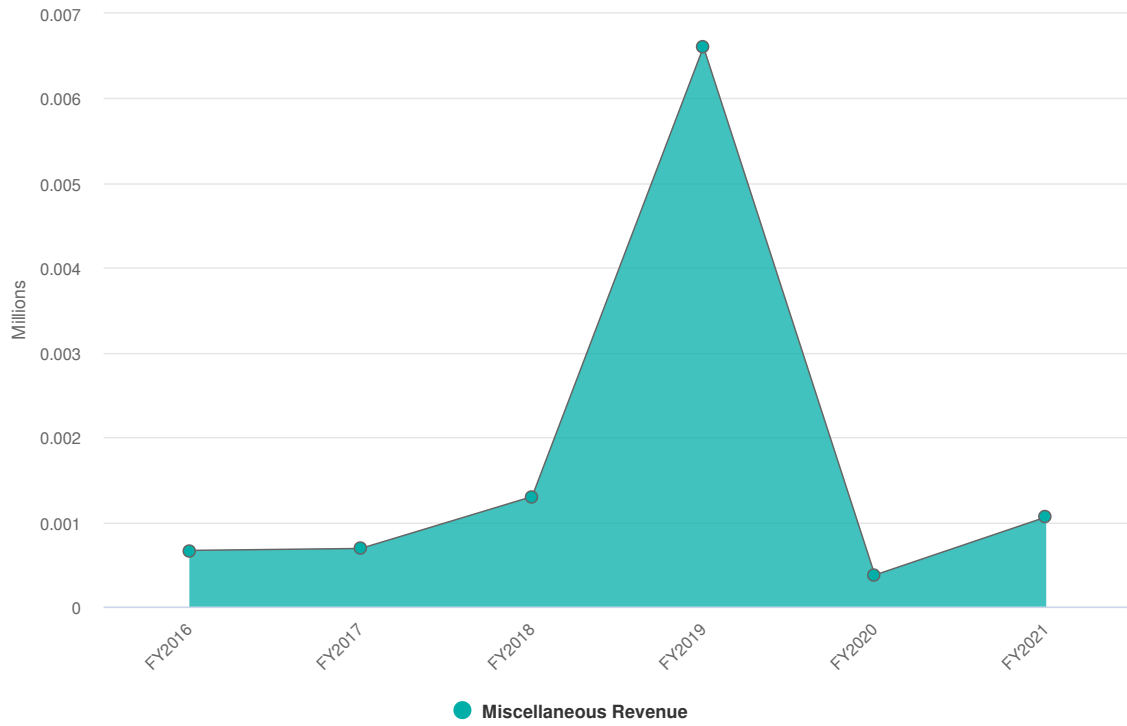
\$0 **\$0**
(% vs. prior year)

Judicial- State Attorney Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Judicial - Public Defender

Mission Statement

To provide high quality legal representation to people whose lives or liberty are at stake.

Department Overview

The Public Defender's Office provides quality criminal defense representation at trial and appellate levels involving juvenile, misdemeanor, felony, capital felony offenses, and civil commitment proceedings for persons who have been determined indigent by the courts as prescribed in Florida Statute 27.52.

Learn more by visiting: [Public Defender](#) 

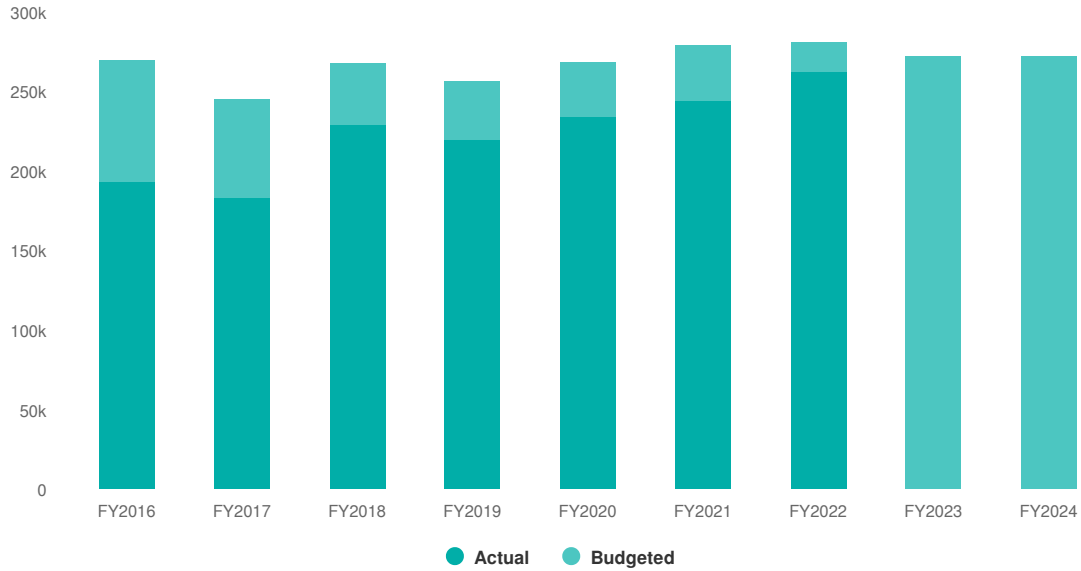
FY 2024 Emerging Issues

- The State of Florida is requesting agencies go paperless in more areas such as budget, accounting, payroll, and personnel. Additionally, there is a great increase in receiving and storing electronic evidence (e.g. bodycams, phone extractions, video evidence, etc). The electronic transmission of these documents will also increase the security of sending these documents instead of sending them via email or fax. To meet these needs additional funding is required for software, hardware, and storage. The vendor, Computer Information and Planning, Inc. will need to make changes and add additional features to the current software package. These changes will result in an increased annual maintenance cost for future budget cycles.
- After 31 years, the office space at 421 3rd Street is in need of some significant maintenance projects. The projects include walk/front porch cleaning, front entry doors refinishing, repainting of all common areas of the office, carpet cleaning, and patching and repainting of the office space.
- As a result of COVID-19 and the court closures for many months, there is a backlog of cases that will require trials. Meanwhile, new cases continue to come in and caseloads are growing, requiring additional staffing and space.
- Increased advocacy for pretrial release and efforts to obtain services for clients upon release as pretrial detention is costly to the County, decreases public safety, and adversely impacts lives. Research shows incarcerating low risk individuals pre-trial increases recidivism.
- Behavioral health continues to be a driver of jail population. Due to the lack of services and resources in the community, the office will expand resources to find services outside the community, while effectively managing these clients locally.

Expenditures Summary

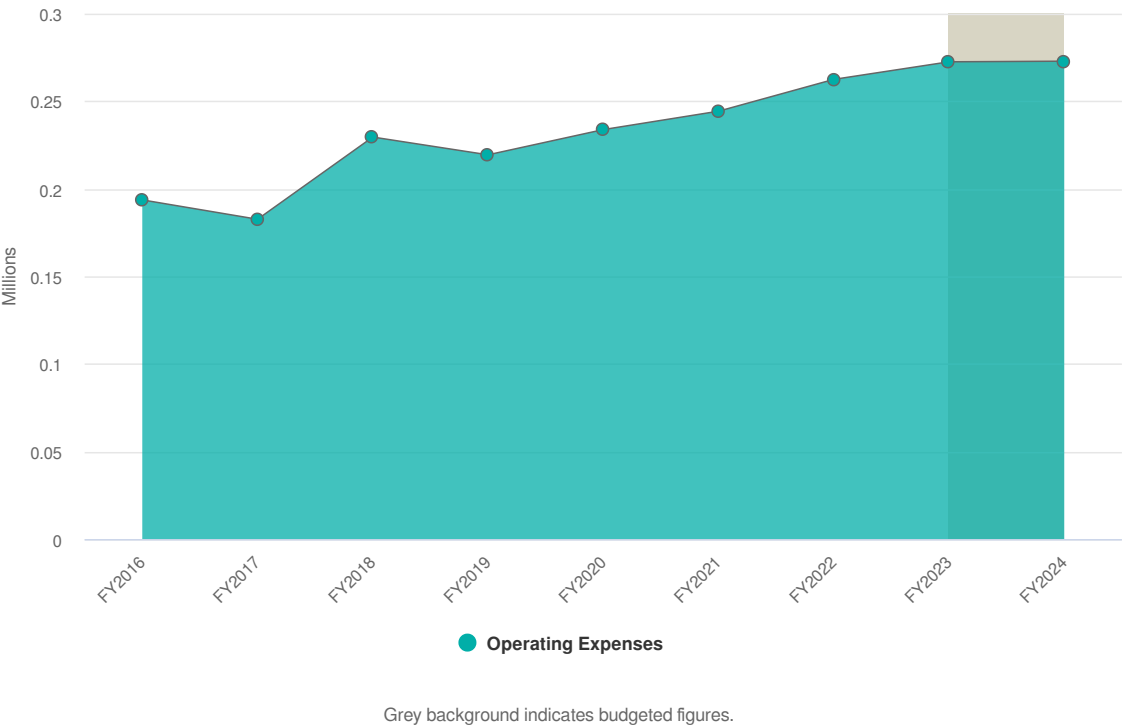
\$272,861 **\$358**
(0.13% vs. prior year)

Judicial- Public Defender Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

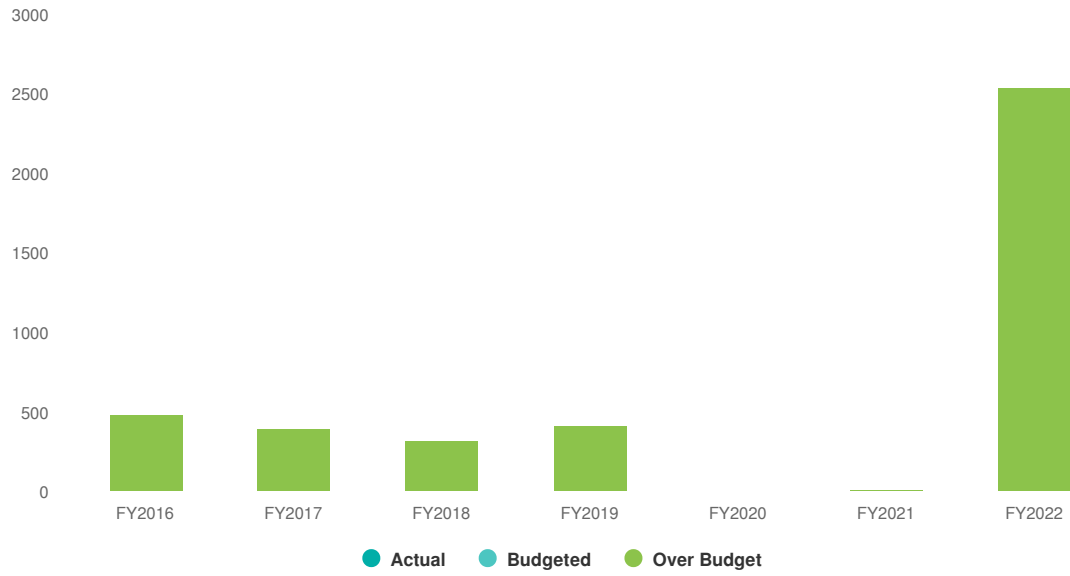
Budgeted and Historical Expenditures by Expense Type



Revenues Summary

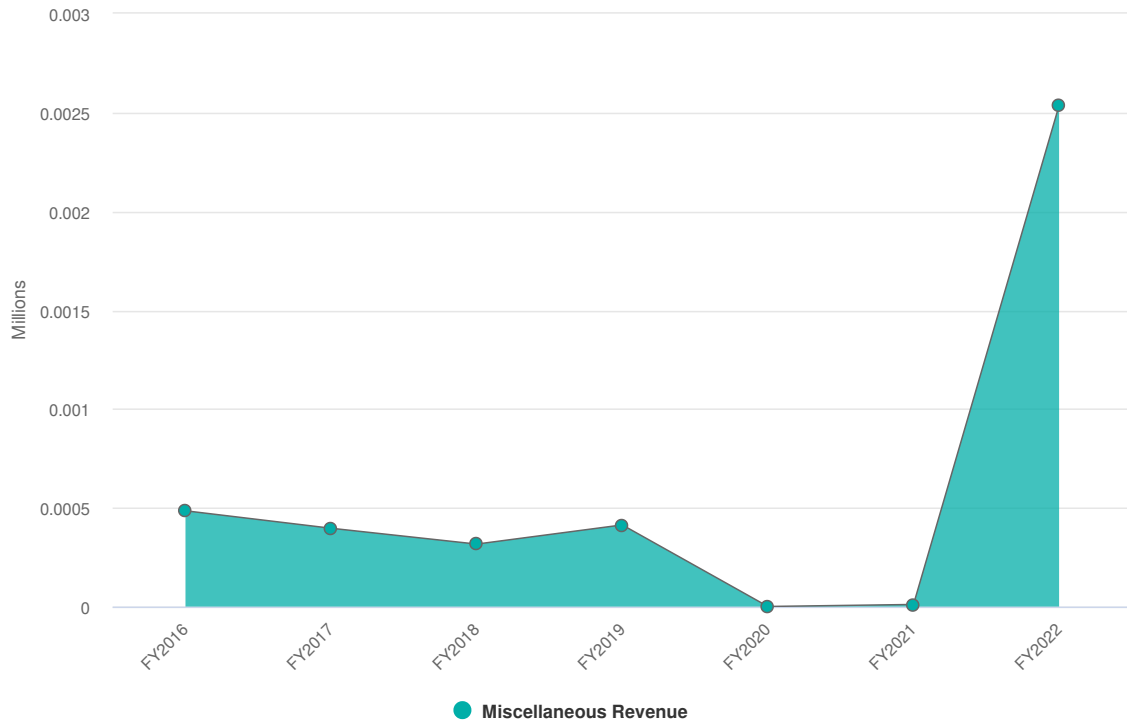
\$0 **\$0**
(% vs. prior year)

Judicial- Public Defender Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Property Appraiser

Dorothy Jacks

Property Appraiser

Mission Statement

The mission of the Property Appraiser's Office is to value property, administer exemptions, and maintain ownership records for Palm Beach County, fairly, equitably, and in accordance with Florida Law.

Department Overview

The Property Appraiser, an elected Constitutional Officer, is responsible for identifying, locating, and valuing all property within the County for Ad Valorem tax purposes. The office applies tax rates as adopted by the various taxing authorities to each parcel of property in order to produce a tax roll upon which Ad Valorem taxes are collected. This is the tax base for Ad Valorem funds that provides for the function of County government, the School Board, municipalities, and other various Ad Valorem districts.

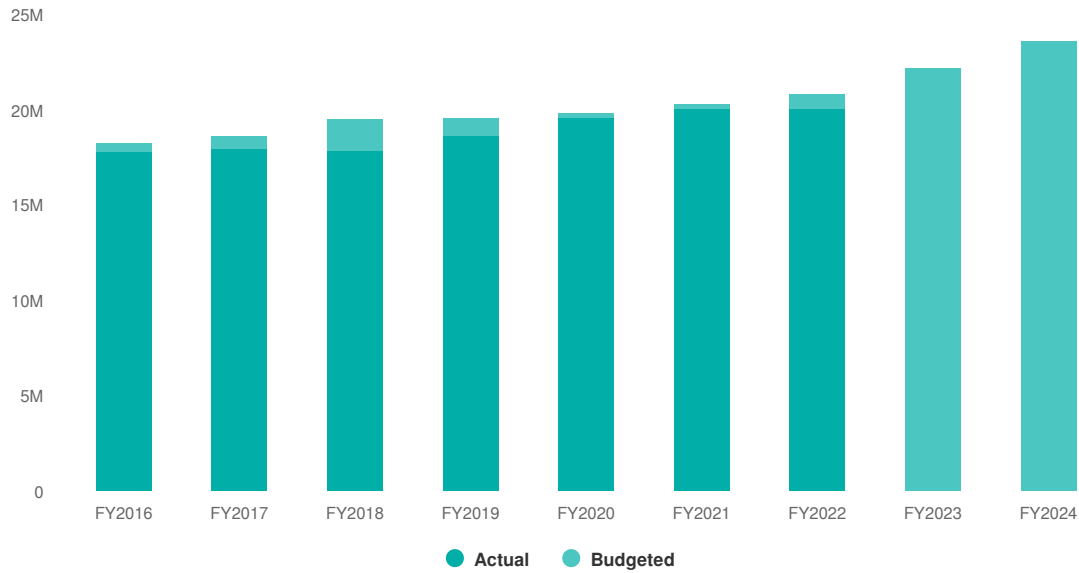
The Property Appraiser also administers various types of exemptions including homestead, disability, senior citizen, widow/widower, historic property, and economic exemptions and maintains the county base map. The office manages property ownership records, descriptions of buildings and property characteristics, and other relevant property specific information. The Property Appraiser's Office is a primary source of real estate and personal property information which is available to the public through its website.

Learn more by visiting: [Property Appraiser](#) 

Expenditures Summary

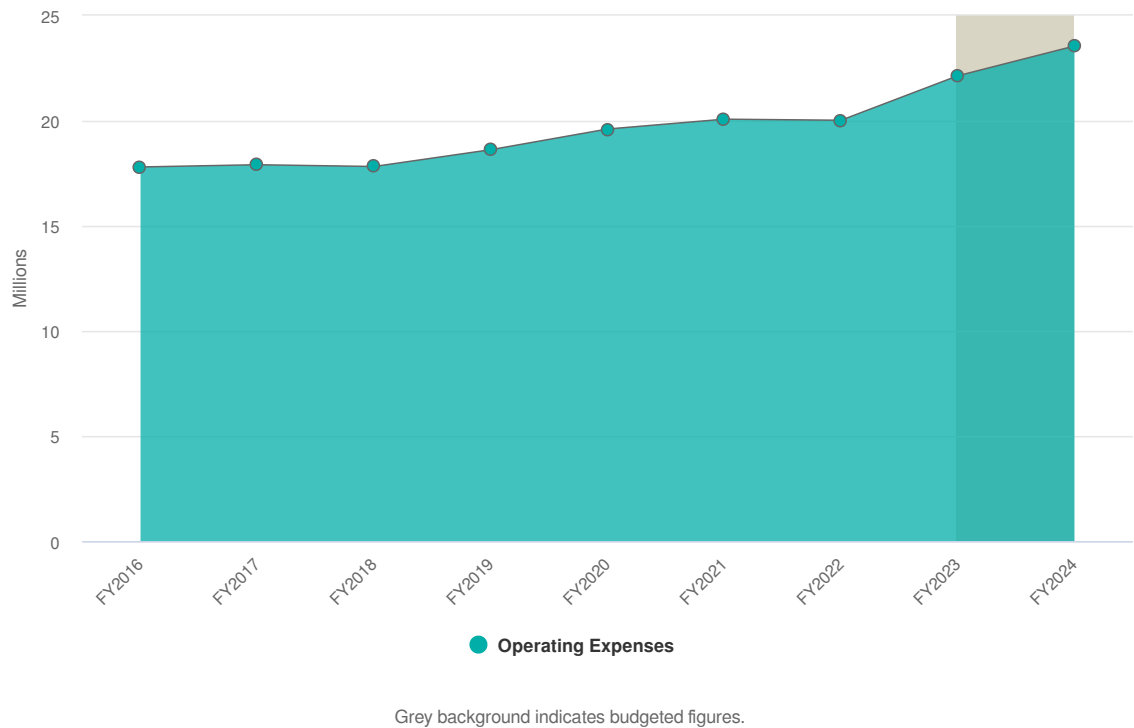
\$23,555,633 **\$1,416,643**
(6.40% vs. prior year)

Property Appraiser Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Positions

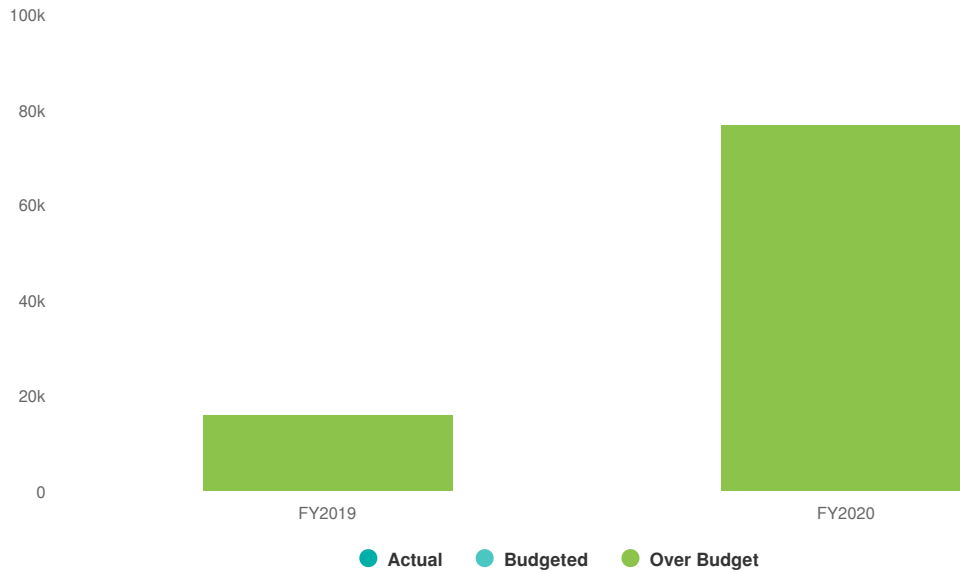
Budget Process: (2) - Customer Service Representative I



Revenues Summary

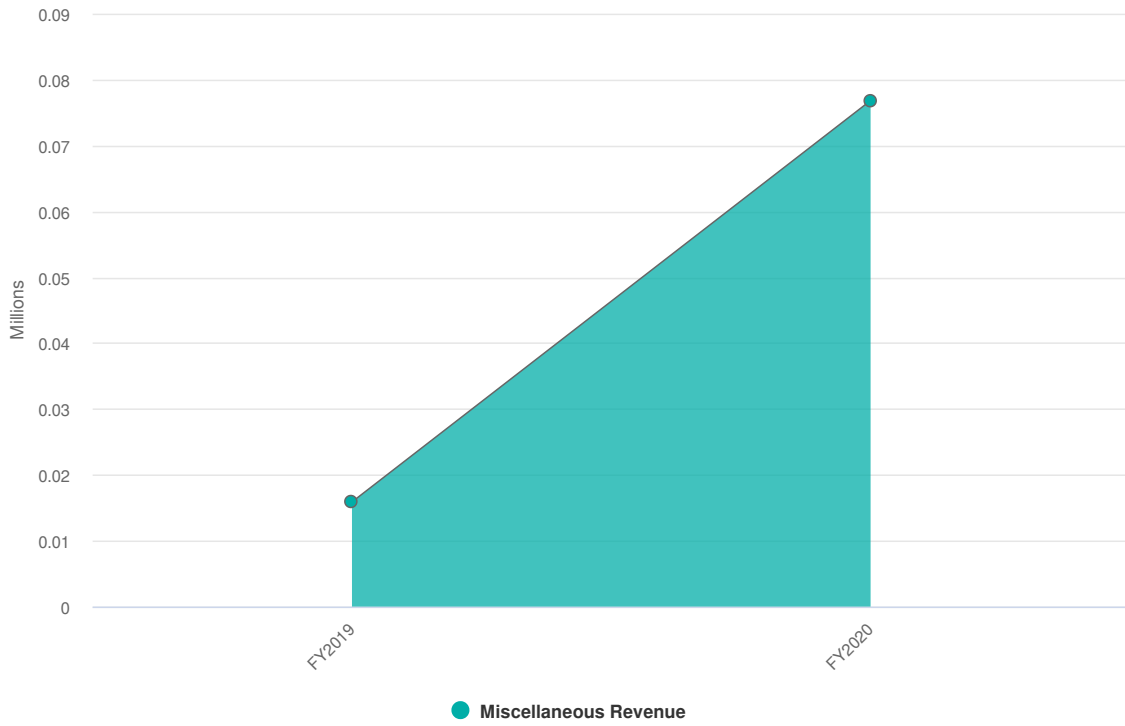
\$0 **\$0**
(% vs. prior year)

Property Appraiser Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Sheriff

Ric L. Bradshaw
Sheriff

Department Overview

The Sheriff enforces the laws of the State of Florida and the ordinances of the County - criminal, traffic, and civil. The Sheriff's Office is responsible for providing uniformed law enforcement services to the citizens, securing the courts, serving all warrants and processes issued by the courts, and operating the County detention and correction facilities. The Sheriff's Office is comprised of three programs: Sheriff's Operations, Law Enforcement Trust Fund, and Sheriff's Grants.

Operations

The Sheriff's Office maintains law and order through crime prevention and law enforcement programs, operates the County's detention facilities, and serves the orders of the Court and Board of County Commissioners. The Operations program includes all major functional areas of the Sheriff's budget: 1) General Law Enforcement; 2) Corrections and Detention Alternative Facilities; 3) Court Services & Bailiffs; and 4) Other Expenses.

Law Enforcement Trust Fund

The Law Enforcement Trust Fund (LETf) is a special trust established by the Board of County Commissioners as authorized under Florida Statute 932.705. The trust fund is derived from the sale of forfeited property and interest earned. These funds may be expended only upon request of the Sheriff to the Board of County Commissioners and are used exclusively for law enforcement purposes. Florida Statute 932.7055 prohibits LETf revenues and expenditures from being included in the adoption and approval process of the Palm Beach County budget. However, existing fund balances from previous activity are budgeted as amounts received in prior years.

Grants

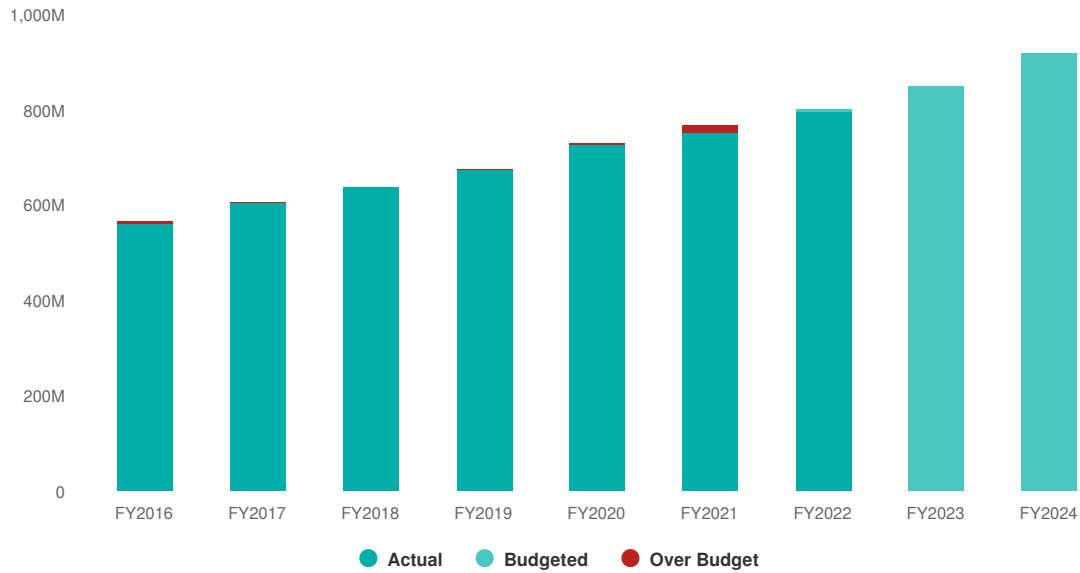
The Palm Beach County Sheriff's Office Grants Department continues to pursue alternative funding. In addition to the pursuit of new funding opportunities, the Sheriff's Office continues to manage the financial and programmatic aspects of all current grant awards received. The Palm Beach County Sheriff's Office Grants Department will continue to expand in terms of both the acquisition of new funding and in the management of new and established grant-funded programs.

Learn more by visiting: [Palm Beach County Sheriff's Office](#) 

Expenditures Summary

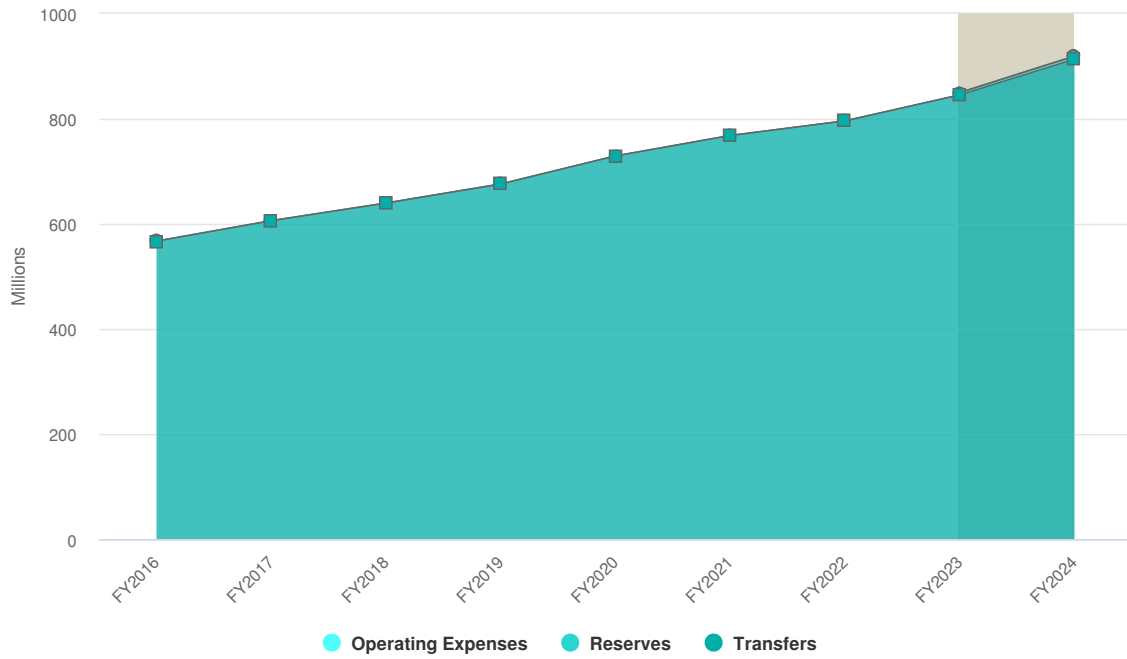
\$919,539,358 **\$69,649,980**
(8.20% vs. prior year)

Sheriff Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Positions

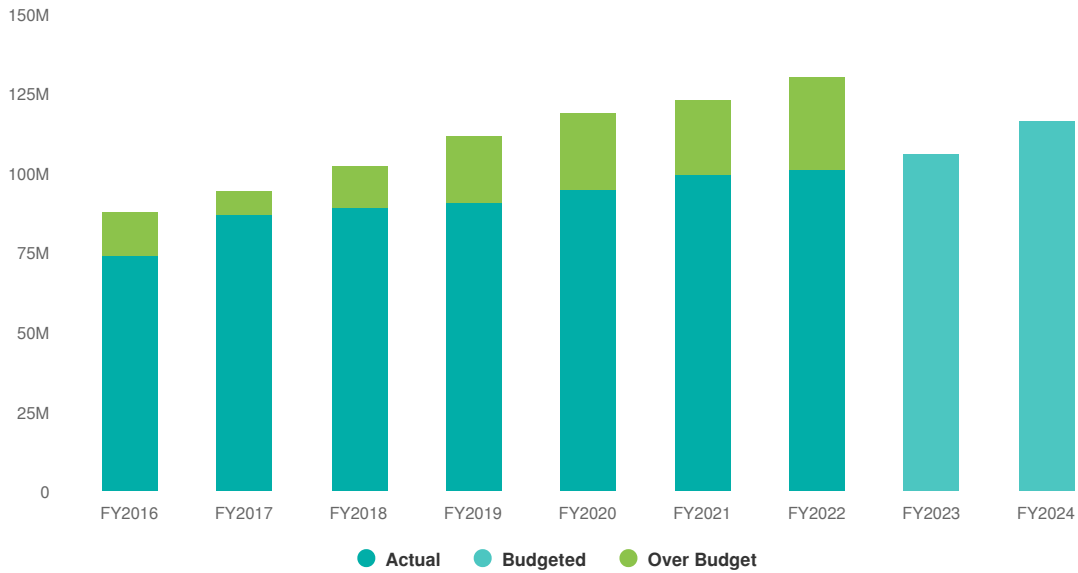
Mid Year: 17 - Civilian positions, 7 - Sworn positions

Budget Process: 24 - Civilian positions, 2 - Sworn positions

Revenues Summary

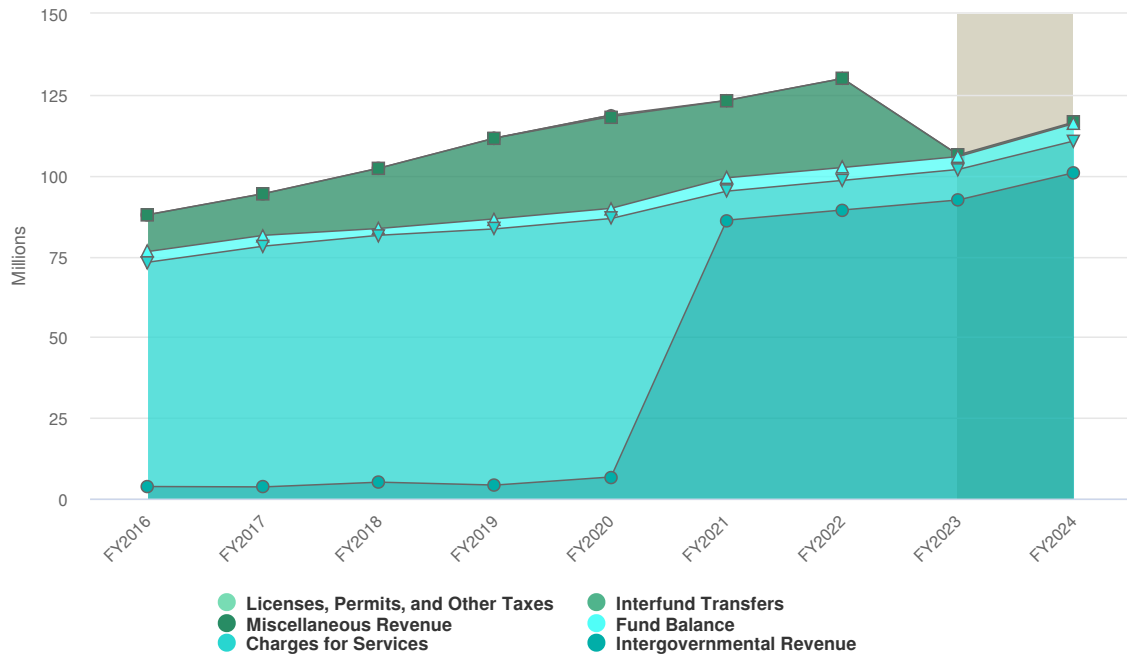
\$116,492,443 **\$10,142,376**
(9.54% vs. prior year)

Sheriff Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Supervisor of Elections

Wendy Sartory Link
Supervisor of Elections


Mission Statement

To increase voter confidence and provide the finest election services to the citizens of Palm Beach County. We are committed to conducting fair, transparent, and secure elections and protecting the integrity of all votes.

Department Overview

The Supervisor of Elections' (SOE) personnel perform several functions which include, but are not limited to 1) Maintenance of voter records including party affiliation, updated mailing information, and voter history; 2) Recruiting, training, and scheduling of precinct poll workers for early voting and election day, and maintaining poll workers' work history; 3) Service to support early voting and vote-by-mail options, an increasingly preferred choice for voting; 4) Voting equipment procurement, set-up, testing, maintenance, and storage to ensure premium working condition, preparation of the equipment for elections, and management of equipment distribution to and from polling precincts and training centers; 5) Information technology management of Palm Beach County voter records in the Florida Voter Registration System; 6) Overseeing candidate filings and fiscal requirements; 7) Reviewing and certifying petitions and related signatures; 8) Conduct elections, tabulate, audit, and certify election results and oversight of all computer operations; and 9) Management of business related affairs of the SOE office, including permanent and temporary staff payroll, human resources, procurement and purchasing, and business accounts.

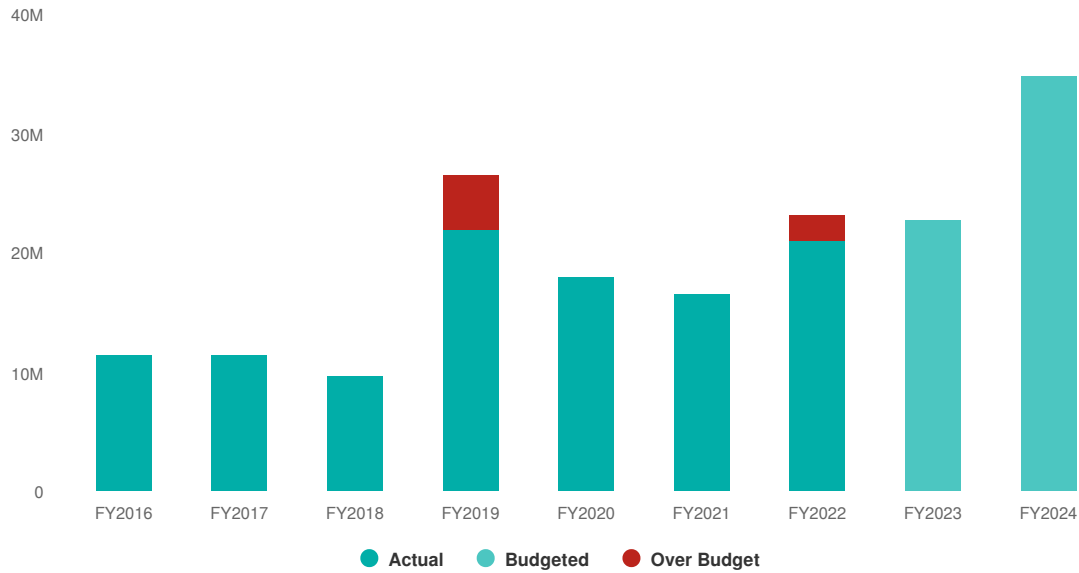
Four offices are strategically located in West Palm Beach, Belle Glade, Palm Beach Gardens, and Delray Beach to serve the voting public. In addition, the SOE's Service Center, in Riviera Beach, is the location for voting equipment storage, voting tabulation, absentee ballot processing, and voter records retention.

Learn more by visiting: [Supervisor of Elections](#) 

Expenditures Summary

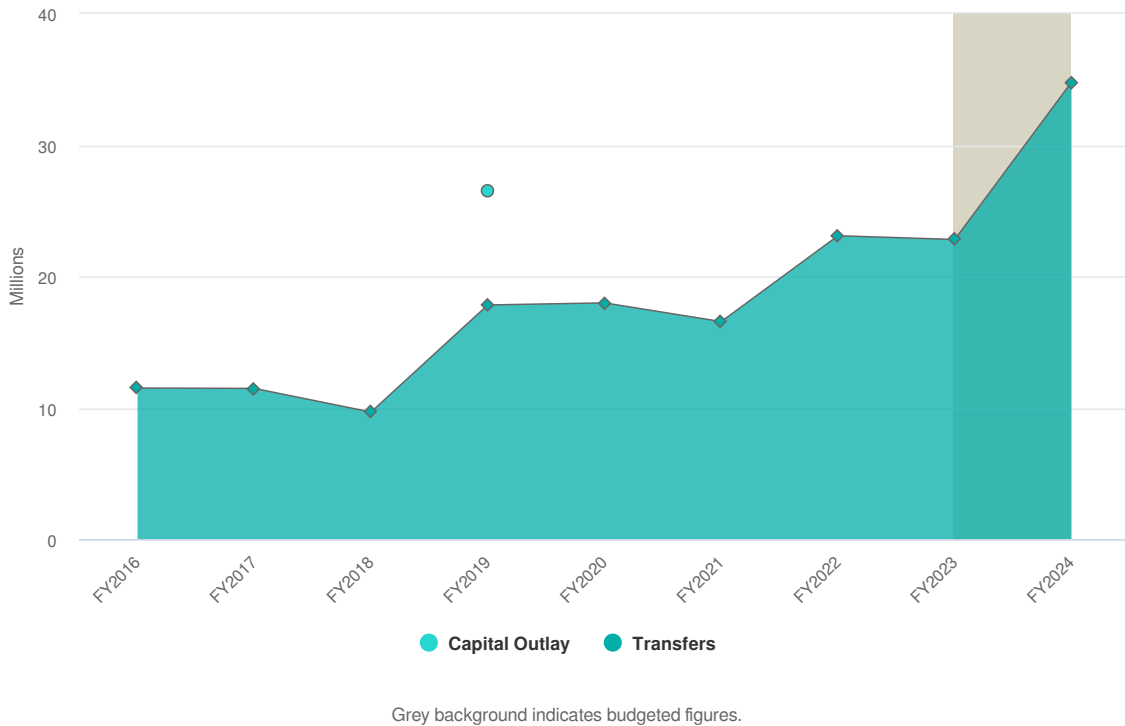
\$34,785,958 **\$11,980,068**
(52.53% vs. prior year)

Supervisor of Elections Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Positions

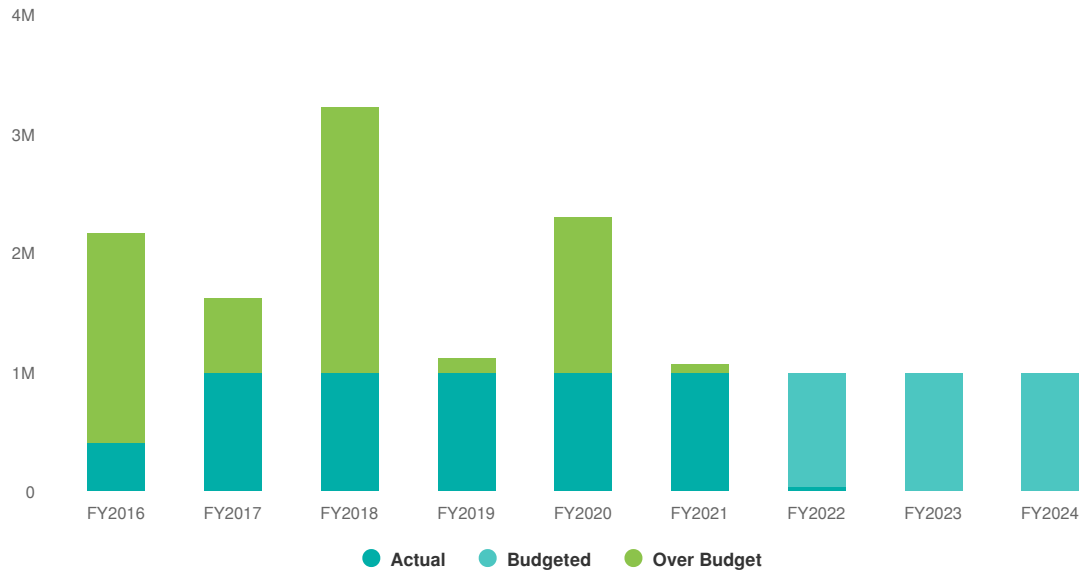
Budget Process: 1 - Executive Assistant, 2 - Vote By Mail Elections Specialists, 1 - HR/Business Affairs Coordinator, 1 - IT GIS Specialist, 1 - IT Assistant Director, 1 - IT Cyber Jr. Analyst, 1 - Public Records Coordinator, 1 - Part Time Voter Services Specialist, 1 - Social Media/Outreach Coordinator

The FY 2024 Budget reflects an increase in the core budget over the prior year due to an increase in supplies in preparation for the upcoming General Election. The SOE is also no longer permitted to accept certain grant funds, volunteer services, and pro bono legal services.

Revenues Summary

\$1,000,000 **\$0**
(0.00% vs. prior year)

Supervisor of Elections Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Tax Collector

Anne M. Gannon
Constitutional Tax Collector

Mission Statement

The Constitutional Tax Collector's Office provides unparalleled service that inspires trust.

Department Overview

The Florida Constitution established the Tax Collector's Office as an independent agency in 1885. This independence ensured the agency remained free from influence from local or state agencies with the power to levy taxes. Today the Tax Collector is one of five constitutional officers elected by Palm Beach County voters to serve four-year terms, not subject to term limits.

The Constitutional Tax Collector's Office provides a wide range of essential services to Palm Beach County residents on behalf of local, state, and federal agencies. Services include real estate and tangible personal property taxes, local business tax receipts, and tourist development tax. As an agent for the Florida Department of Highway Safety and Motor Vehicles, the Constitutional Tax Collector's Office provides motor vehicle and vessel services, REAL ID driver licenses and state identification cards, and disabled person parking permits.

Several additional services are provided for the convenience of Palm Beach County residents. These services include Transportation Security Administration (TSA) PreCheck, digital fingerprinting, hunting and fishing licenses, SunPass transponders, certified copies of Florida birth certificates, and a subscription service for new business listings.

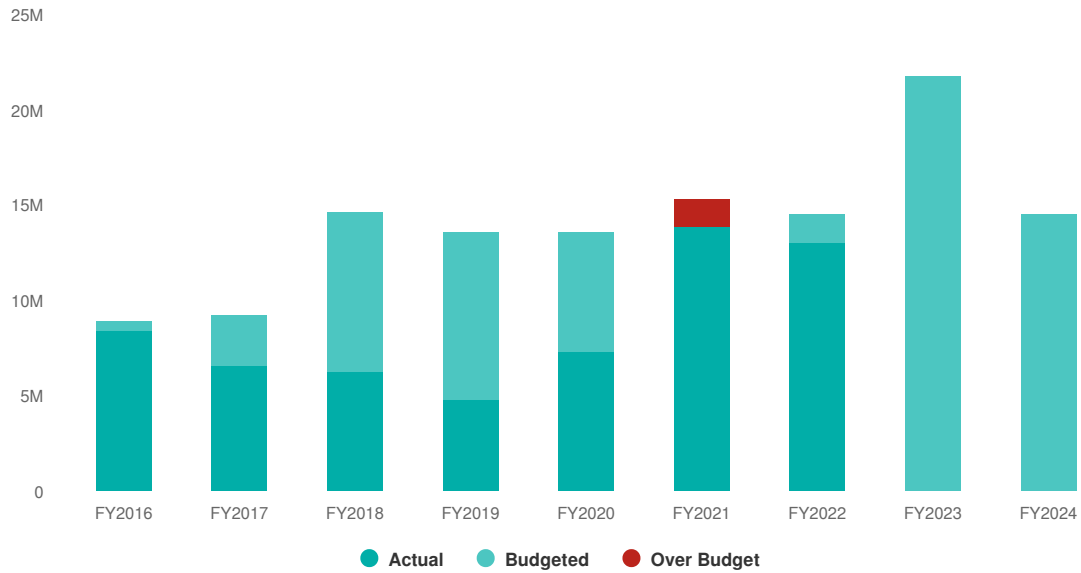
The Constitutional Tax Collector's Office is not funded by tax dollars. This independent agency is funded by the commissions and fees on services provided. Every year the Florida Department of Revenue reviews and approves its operating budget. Each year the agency's cost-effective operation results in unexpended revenue which it returns to local taxing authorities.

Learn more by visiting: [Tax Collector](#) 

Expenditures Summary

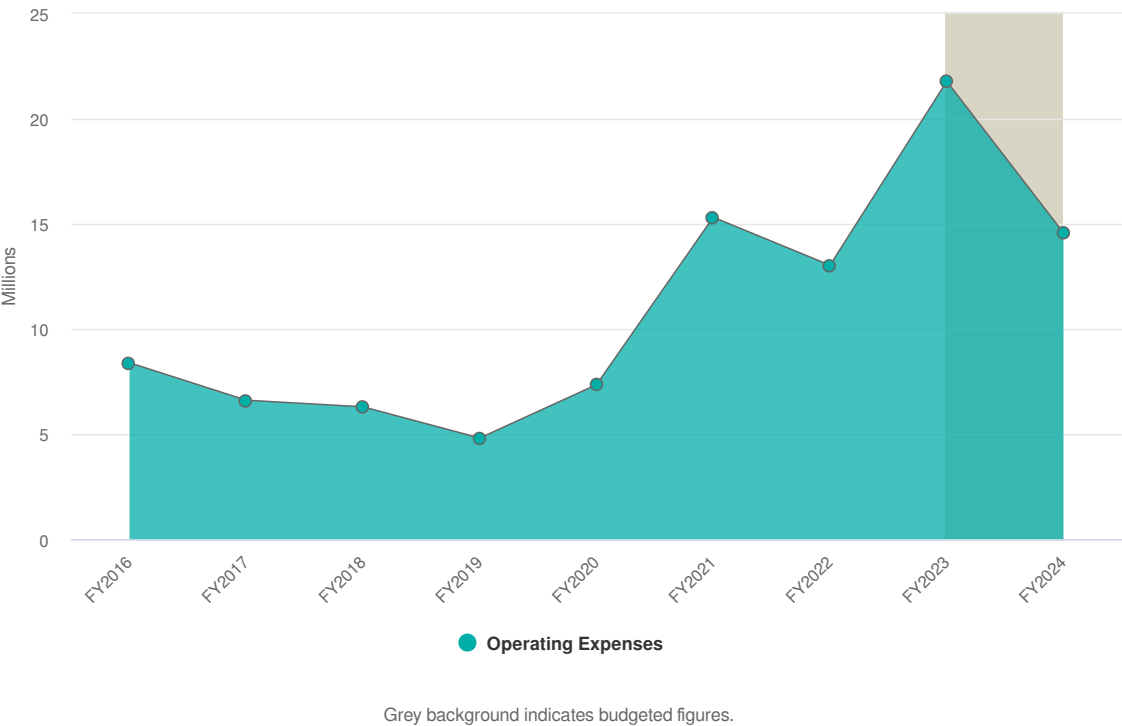
\$14,569,478 **-\$7,209,510**
(-33.10% vs. prior year)

Tax Collector Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



The decrease in the FY 2024 Budget is due to the majority of the construction costs being incurred in FY 2023 for the new service center.

CAPITAL IMPROVEMENTS

Capital Improvement Program

County government provides needed and desired urban services to the public. In order to provide these services, the County must furnish and maintain capital facilities and equipment, such as airports, roads, and parks. The Capital Improvement Program (CIP) is a proposed schedule for the expenditure of funds to acquire or construct needed improvements over the next five-year period. It represents a comprehensive and direct statement of the physical development policies of the County. The program has great significance in that it touches the life of each County resident and visitor through the provision of health, safety, transportation, recreation, and other services upon which we all depend.

Purpose and Benefits of Capital Programming

1. Provides a means for coordinating and consolidating various departmental requests, thereby preventing duplication of projects and equipment.
2. Establishes a system of examining and prioritizing the needs of the County, assuring that the most essential improvements are provided first.
3. Provides an important implementation device for growth management.
4. Allows sufficient time for investigation of project financing and implementation measures, and proper technical design.
5. Coordinates physical with financial planning, allowing maximum benefit from available public funds.
6. Helps provide an equitable distribution of public improvements throughout the County.

Development of the Capital Improvement Program

Only projects that meet the definition of a capital improvement are included in the Capital Improvement Program. Capital improvements are defined as physical assets, constructed or purchased, that have a minimum cost of \$25,000 and an expected useful life in excess of one year.

Examples of typical capital improvements include:

◦ Road construction and paving.	◦ New and expanded physical facilities for the community.
◦ Large scale rehabilitation or replacement of existing facilities.	◦ Purchase of equipment items that have a relatively long period of usefulness.
◦ The cost of engineering or architectural studies and services relative to a specific improvement.	◦ The acquisition of land to build a community facility such as a park, highway, library, airport, etc.

Each year, the CIP is prepared from project requests submitted on project proposal forms completed by the various departments and agencies of the County. The completed forms provide a project description, justification, cost projections, statement of impact on the County's annual operating budget, implementation schedule, as well as support for the County's Comprehensive Plan. Concurrently, with the preparation of the project proposal forms, information concerning the financial resources available to the County is prepared by the Office of Financial Management and Budget.

The program recommended by the County Administrator is used by the Board of County Commissioners to develop the annual budget which becomes effective October 1st of each year. The first year of the Five-Year CIP is formally adopted by the Board as the Capital Budget with the following four years showing projected, but unfunded, requirements. The CIP is an important tool for implementing the County's Comprehensive Plan. The Board of County Commissioners utilizes the CIP to analyze the County's fiscal capability to finance and construct capital improvements in the future.

Responsibilities in Program Preparation and Implementation

The Capital Improvement Program, by virtue of its comprehensive character, involves the full realm of County operations. The County Administrator, departments, boards, and the County Commission must coordinate their actions to accomplish a successful program for capital improvements in the community.

Operating Departments: The key role in the initial stages of capital programming falls upon the operating departments and department heads. By virtue of their technical knowledge and experience in the individual fields, it becomes their responsibility to initiate project requests, and to develop a program that outlines the requirements of each project, as well as, its relative importance in the department's program.

Office of Financial Management and Budget: The Office of Financial Management and Budget (OFMB) provides information concerning the County's past, present, and future financial resources. OFMB prepares and distributes the package utilized by departments and agencies to submit project requests. As the program develops, OFMB assists in the review and evaluation of project submissions, and guides the administration of the program through its function of budget control.

Engineering and Facilities Development & Operations Departments: In providing staff assistance, these departments have the following responsibilities in the capital programming process:

1. Provides assistance if needed, in the preparation of requests.
2. Receives and reviews the cost projections in project requests.
3. Provides information and assistance to OFMB in the analysis of the County's financial requirements.
4. Provides assistance to the County Administrator, County Commission, and staff in preparing the Commission adopted program.

County Commission: While departments, boards, and committees play a very significant role in the capital improvement programming process, the ultimate success of the program rests with the County Commission. Only Commissioners, as elected officials, can authorize the expenditure of public funds, in this case by adopting the first year of the capital improvement program as that fiscal year's capital budget. Therefore, the final priorities placed on community needs and the subsequent satisfactions of those needs are a matter of legislative decision and control.

Priority Ranking

Criteria for establishing the prioritization of capital project proposals are established in the Capital Improvement Element of the Comprehensive Plan in Objective 1.4. The criteria address issues such as why the project is needed and what type of service the project will support. Other criteria included in the objective deal with the physical location of the project as being identified in a revitalization/redevelopment area or a coastal high-hazard area. In addition, each proposal is identified by one of the following Growth Management Tiers:

- Urban/Suburban
- Exurban
- Rural
- Glades
- Agricultural Reserve

Why a Project is needed:

1. Correct public hazards;
2. Eliminate existing deficiencies as described by the minimum levels of service;
3. Provide capacity for developments that have received a determination as a Committed Development when such developments are within the Urban Service Area;
4. Maintain levels of service as new growth occurs;
5. Increase existing levels of service to desired levels of service;
6. Provide for the renewal/replacement, and improvement to, existing public infrastructure and physical assets; and
7. Implement the Goals, Objectives, and Policies or other Plan Elements.

Type of Service the Project will Provide:

1. *Essential*: projects that are directly related to protecting the immediate health and safety of citizens from an existing or imminent hazard. An example would be an expenditure request which responds to a danger arising from an imminent bridge failure. Essential services shall be provided throughout the County.
2. *Necessary*: projects that are directly related to maintaining the level of service for concurrency items mandated by State law and Fire-Rescue services. Examples include expenditure requests which are necessary to meet the minimum level of service standards for concurrency regarding roadway, mass transit, potable water, wastewater, solid waste, storm water protection, recreation/open space, and fire-rescue. Necessary services shall be provided throughout the County.
3. *Desirable*: projects that are related to enhancing the desirability of Palm Beach County as a place to live or visit. More specifically, to enhance quality of life, or maintain physical assets; but are not needed to correct imminent health and safety hazards and are not needed to maintain level of service.

Physical Location: Policy requires that projects that correct service and infrastructure deficiencies within the Revitalization and Redevelopment Overlay in unincorporated Palm Beach County receive “special consideration” in establishment of the project priority. Special consideration gives these projects top priority consideration within each of the following prioritization categories: essential, necessary, and desirable.

Growth Management Tiers: The Urban/Suburban Tier shall be given the highest priority within the category of desirable, followed by the Exurban Tier, and then the Rural Tier. Policy restricts use of public funds for infrastructure expansion or improvements in Coastal high-hazard areas unless such funds are necessary to:

1. Provide services to existing development;
2. Provide adequate evacuation in the event of an emergency; or
3. Provide for recreational needs and other appropriate water-dependent uses.

Relationships Between the Operating and Capital Budgets

There are many features that distinguish Palm Beach County's operating budget from its capital budget. The operating budget includes expenses that are generally of a recurring nature and are appropriated for one year only. It provides for the provision of all County services that do not result in major physical assets for the County. Year to year, changes in the operating budget are expected to be fairly stable, and represent incremental changes in the following: cost of doing business; size of the County; and types and levels of services provided. Resources for the operating budget are generally provided by taxes, user fees, and inter-governmental payments that generally recur from year to year.

The capital budget, on the other hand, includes one-time costs for projects that may last several years. The projects result in major physical assets in the County. Resources for the capital budget are generally provided by bond proceeds, impact fees, grants, and taxes.

In spite of these differences, the operating and capital budgets are closely linked. The most obvious connection is the fact that the operating budget includes the cost of maintaining and operating new facilities and infrastructure built under the capital budget.

Operational needs often drive the capital budget. For example, major expansion requirements in the FY 2024 capital budget are roads, parks, and buildings which were necessitated for the County's role in providing these basic services to its citizens. Included in this document is the backlog of infrastructure repair and replacement projects that will be funded by the one cent sales surtax that was passed during the November 8, 2016 election.

Long term operations and maintenance costs resulting from the Five-Year Capital Improvement Program are addressed in this section under “Operating Impact of Capital Projects” and “Estimated Operating Impact of Capital Projects”.

The FY 2024 Capital Improvement Program (CIP) has appropriations totaling \$2.9 billion which reflects all new funding and project balances from prior years. The CIP is financed primarily through bonds, impact fees, balances brought forward, and taxes.

The CIP document, published separately, includes a detail listing for each capital project approved for FY 2024 as well as estimates for FY 2025 to FY 2028. The following is a link to the CIP Document:

<https://discover.pbcgov.org/ofmb/budget/Pages/Capital-2024.aspx>

The total new capital approved by the Board for FY 2024 totals \$425.5 million. Projects are grouped as large or small following the definitions listed below.

Large Project (nonrecurring): a capital project (new construction or renovation) with an anticipated total cost of \$250,000 or more, excluding all maintenance projects regardless of total cost. However, requests for capital projects relating to the issuance of a bond, regardless of the total cost of the project, and projects consisting of both renovation and renewal/replacement are grouped in this category.

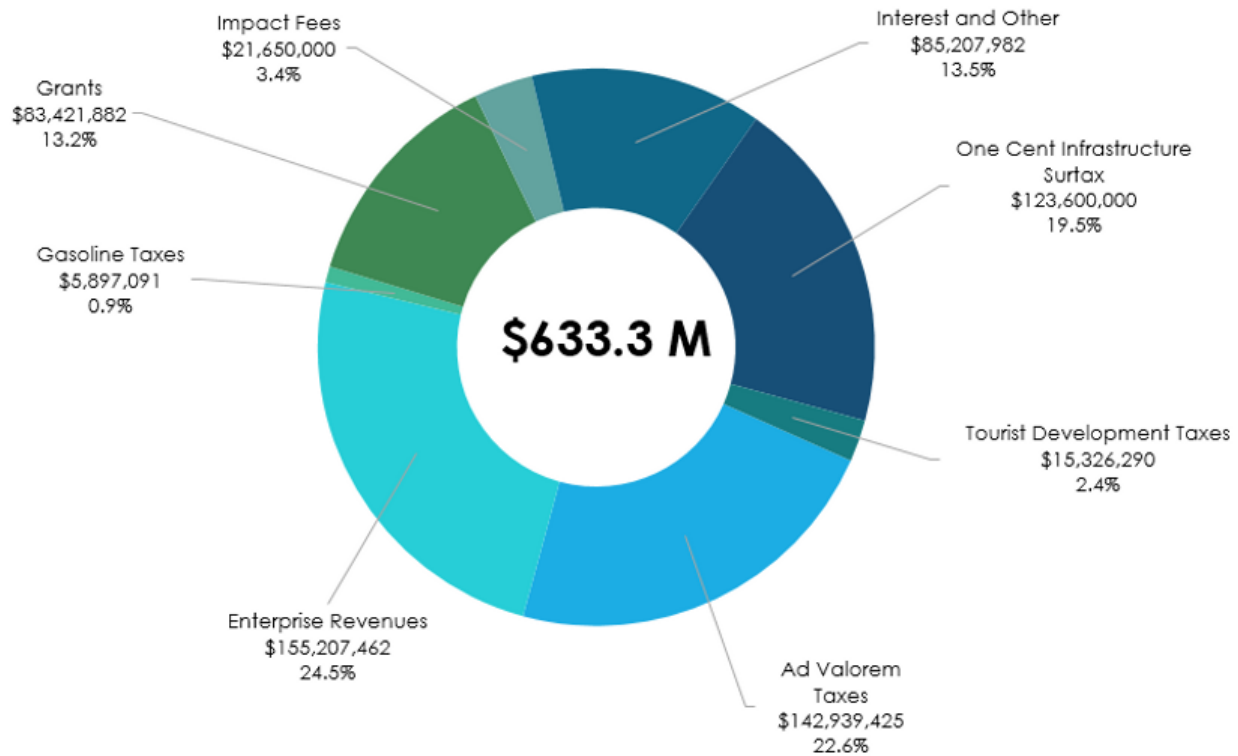
Small Project/Capital Maintenance: a capital project (new construction or renovation) with an anticipated total cost of less than \$250,000, including all capital maintenance (renewal/replacement) projects regardless of the total cost. All requests for capital projects to aid government agencies or private organizations such as grants, subsidies and contributions regardless of the total cost of the project.

This section of the Budget Document also includes a summary by department of new approved capital projects including the funding source. For "large" (nonrecurring) projects, the project description is also included.

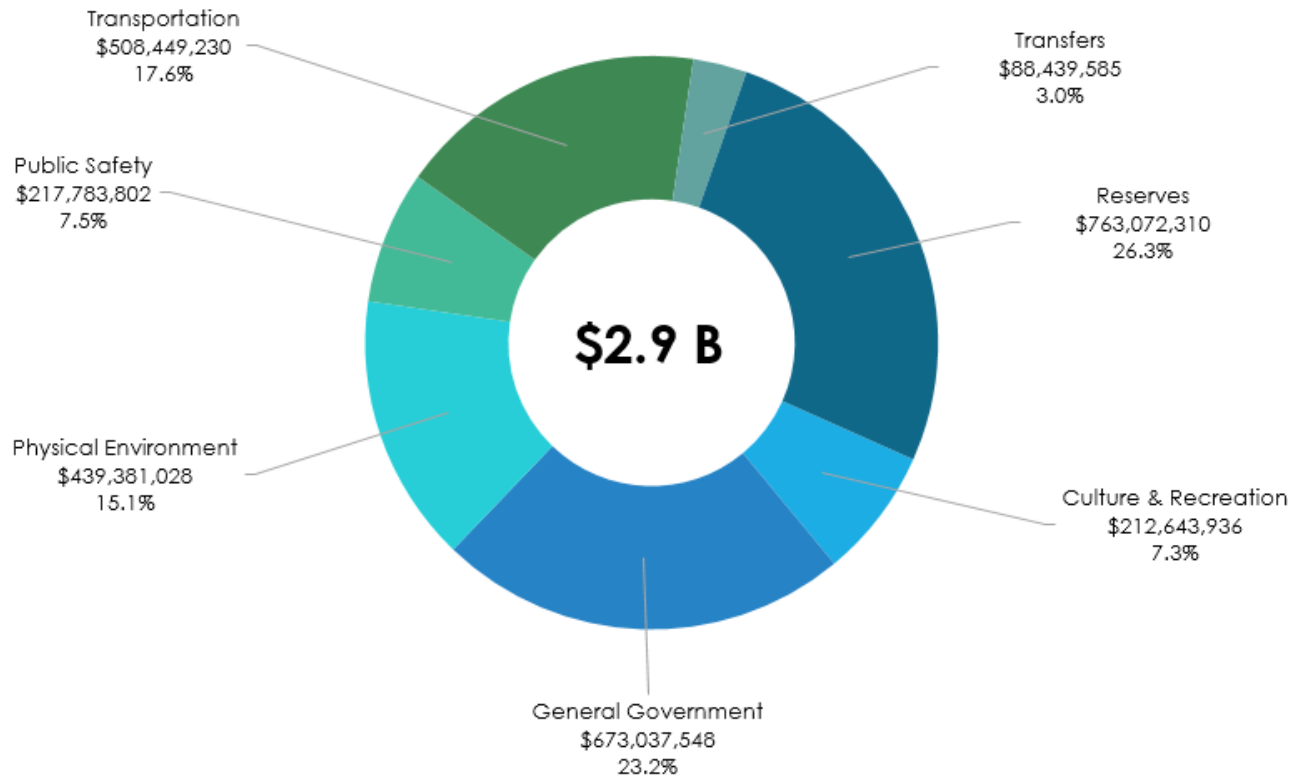
Capital Budget Revenue By Source/Expense By Function

The FY 2024 Capital Budget totals \$2.9 billion. Of this, \$2.27 billion of funding is carried over from previous years and approximately \$633.3 million comes from the different revenue sources per the below chart:

CAPITAL BUDGET REVENUES BY SOURCE



CAPITAL BUDGET EXPENSE BY FUNCTION



FY 2024 Capital Projects Reserves

FY 2024 Capital Budget Reserves	
Buildings Capital Projects	\$ 5,133,372
Building Division (P2B)	\$ 5,133,372
Library Improvement Fund	\$ 6,029,437
Library Expansion Prgm	44,906,065
Library Impact Fees	2,321,432
County Library	\$ 53,256,934
176.5M NAV 08 CTF, Jail Expand/Pub Bldg	\$ 264,583
Law Enfc/Impct Fees Z2 Rd Patl	2,308,360
Criminal Justice	\$ 2,572,943
Airport Capital Projects	\$ 3,048,931
Airports Imp & Dev Fund	17,216,760
Airport Passenger Facility Chgs	34,723,264
Noise Abatement & Mitigation	1,004,109
Airports Restricted Assets Fd	1,089,121
Department of Airports	\$ 57,082,185
Unit 11 Acquisition/Enhancement	\$ 837,039
South Lox SI Wetland Restoration	295,147
Beach Improvement	11,530,852
South Lake Worth Inlet	300,047
Environmental Capital Projects Fund	51,705
Environmental Lands & Beaches	\$ 13,014,790
Fire Rescue Improvement	\$ 8,933,404
Fire Rescue Impact Fees	5,992,828
Fire Rescue	\$ 14,926,232
Transportation Improvmt Fund	\$ 103,340,803
Road Impact Fee Zone 1	36,985,295
Road Impact Fee Zone 2	51,808,009
Road Impact Fee Zone 3	6,557,417
Road Impact Fee Zone 4	26,627,020
Road Impact Fee Zone 5	44,267,939
Proportionate Share Trust Fund - Briger	18,497,698
Proportionate Share Fund - Zone 1	48,058
Proportionate Share Fund - Zone 2	700,498
Proportionate Share Fund - Zone 3	43,027,098
Proportionate Share Fund - Zone 4	2,260,791
Proportionate Share Fund - Zone 5	18,137,085
Five Year Road Program	\$ 352,257,771
27.8M NAV Tax 13 CP, Convention Center Hotel	\$ 54,784
68M Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct	1,082,905
65.360M NAV Pub Imp Tax Rev Bond 15C CP, Prof Sports Fac Pr	975,515
56.645M NAV Pub Imp Rev Bonds, 15D CP, Prof Sports Fac Proj	708,687
51.05M NAV Pub Imp Rev Bonds, 21A, CP, SOE Bldg	3,698,366
36.4M NAV Pub Imp Rev Bonds, 23A, CP, RDJS Pro Fr Fac Proj	1,882,300
86.5M NAV Pub Imp Rev Bonds, 23B, CP, RDJS Pro Fr Fac Proj	4,202,101
47.315M NAV Pub Imp Rev Bonds, 23C, CP, Var Fac Proj	2,351,350
Impact Fee Assistance Program - Roads Zone 1	430,658
Impact Fee Assistance Program - Roads Zone 2	483,139
Impact Fee Assistance Program - Roads Zone 3	311,932
Impact Fee Assistance Program - Roads Zone 4	196,292



Impact Fee Assistance Program - Roads Zone 5	680,646
Impact Fee Assistance Program - Parks Zone 1	37,262
Impact Fee Assistance Program - Parks Zone 2	46,804
Impact Fee Assistance Program - Parks Zone 3	105,629
Pud Civic Site Cash Out	3,568,998
RR&I for 800 Mhz Sys	9,480,681
Public Building Impact Fees	9,526,560
TDC-Bldg Renewal & Replacement	3,485,283
Impact Fee AssistanceProgram - Public Building	81,048
Capital Outlay	2,183,469
E911 Carry Forward Capital	652,181
General Government	\$ 46,226,890
Local Government One-Cent Infrastructure Surtax	\$ 141,656,723
Infrastructure Surtax	\$ 141,656,723
25.0M GO 03, Recreational & Cultural Facilities	\$ 26,986
25.0M GO 05, Recreational & Cultural Improvements	50,539
50.0M GO 06, Waterfront Access	185,400
Park Improvement Fund	620,088
Park Impact Fees Z-1	4,928,079
Park Impact Fees Z-2	9,697,491
Park Impact Fees Z-3	9,156,734
Florida Boating Improvement Program (FBIP)	535,353
Golf Course Capital	1,853,189
Parks and Recreation	\$ 27,053,859
Unicorp Improvement Fund	\$ 15,161,929
Street & Drainage	\$ 15,161,929
Renewal & Replacement	\$ 1,000,000
Capital Improvements	25,299,345
WUD FPL Reclaimed Water Renewal & Replacement	6,688,562
WUD FPL Debt Service Coverage Fund	1,741,135
Water Utilities	\$ 34,729,042
TOTAL RESERVES IN CAPITAL BUDGET	\$ 763,072,310

History of Capital Projects By Type

Project Type	Actual FY 2022	Budget FY 2023	Estimated FY 2023	Budget FY 2024
Building Division (PZB)	\$201,789	\$75,986,864	\$2,237,119	\$78,713,084
County Library	3,494,689	79,333,967	7,516,947	95,733,393
Criminal Justice	163,307	7,181,958	22,443	8,066,609
Department of Airports	33,241,312	257,228,683	26,041,385	302,421,787
Environmental Lands & Beaches	14,476,141	54,417,049	6,592,774	70,918,584
Fire Rescue	6,002,220	115,307,792	4,128,364	157,636,656
Five Year Road Program	43,995,241	512,684,375	30,679,448	544,467,964
General Government	50,131,382	330,642,217	46,925,967	544,271,315
Infrastructure Surtax	56,077,845	446,637,116	39,627,925	570,496,546
Parks and Recreation	8,712,591	53,785,337	6,304,373	84,436,815
Street & Drainage	59,126	14,283,678	56,907	15,588,277
Water Utilities Department	65,989,488	429,693,106	80,051,462	430,056,409
Total	\$282,545,131	\$2,377,182,142	\$250,185,114	\$2,902,807,439

Most capital projects span multiple years from initial appropriation to completion. The above data for FY 2022 - FY 2023 reflects the actual and estimated amount of the project budgets expended during that year. The FY 2024 data reflects all new funding and project balances from prior years.

FY 2024 Capital Projects

BUILDING DIVISION (PZB) APPROVED CAPITAL PROJECTS BY FUNDING SOURCE FISCAL YEAR 2024 BUDGET (\$ in 1,000)

Project #	Description	Building Fees	Total Budget
Large Capital Projects			
Z016	2300 Building - Customer Focused Improvements	1,000	1,000
Z012	Central County (Vista) New Building Construction	(7,000)	(7,000)
Z017	Vista Office Expansion	2,000	2,000
	Total Appropriations	(4,000)	(4,000)
Fund	Funding Recap	Building Fees	Total Budget
3904	Building Capital Projects	(4,000)	(4,000)
	Total	(4,000)	(4,000)

Large Capital Projects - Building Division (PZB)

2300 Building - Customer Focused Improvements - The project includes mid-term renovations to meet customer demands until a larger space is available. This project will include several items such as atrium renovations/enhancements, floor plan adjustments, site lighting repairs/retrofits, and electric vehicle charging stations in the parking garage and surface lot. A drive through permit window or a porte cochere are also being considered for this project. Expanding the footprint of the Vista Center atrium/lobby to further enlarge the area available to provide centralized reception for both lobby entrances, while maintaining security in the same central location is the focus of this project.

Central County (Vista) New Building Construction - Since 2005, much of the Vista Center space originally allocated to the Building Division has been allocated to other agencies leaving the Building Division insufficient space to effectively perform its functions. In spite of a series of small renovations, existing space has not kept pace with customer demand. New space will enable the Building Division to be poised to meet the future needs of the community by allowing growth and flexibility in space utilization that is not currently possible in the current location.

Vista Office Expansion - This project funds an approximate 13,500 square foot addition to the Vista Office building at 2300 North Jog Road in West Palm Beach to accommodate office space and support facilities required to meet ongoing demands for service experienced by the Building Division. Construction also includes a parking structure for approximately 100 vehicles to serve the expansion and replace surface parking lost within the footprint of the planned improvements.

FY 2024 Capital Projects

DEPARTMENT OF AIRPORTS APPROVED CAPITAL PROJECTS BY FUNDING SOURCE FISCAL YEAR 2024 BUDGET (\$ in 1,000)

Project #	Description	Grants	Other Enterprise Revenues	Passenger Facility Charges	Interest & Other	Total Budget
Large Capital Projects						
A468	Glades - Entrance Road Rehabilitation	0	30	0	0	30
A481	Glades - Fuel Farm Improvements	0	500	0	0	500
A426	North County - Air Traffic Control Tower Construction (ATCT)	0	250	0	0	250
A446	North County - Hangar and Infrastructure Construction	0	500	0	0	500
A428	North County - Rotating Beacon Replacement	0	270	0	0	270
A425	North County - Runway 14-32 Expansion	0	500	0	0	500
A457	PBIA - Access Control System Replacement/Upgrade	0	150	0	0	150
A267	PBIA - Building 3400 Improvements	0	500	0	0	500
A458	PBIA - Building 846 Renovations	0	100	0	0	100
A462	PBIA - Caulking of Panel Joints and Exterior Wall Repairs	0	100	0	0	100
A459	PBIA - Closed Circuit Television (CCTV) Camera Improvements	0	388	0	0	388
A469	PBIA - Concourse C Restroom Renovation	0	300	0	0	300
A460	PBIA - Concourses B & C Secure Connector (Design)	0	500	0	0	500
A434	PBIA - Economy Parking Lot Rehabilitation - Phase 2	0	1,500	0	0	1,500
A455	PBIA - Long Term Parking Garages 2 & 3 Repairs	0	3,000	0	0	3,000
A461	PBIA - Maintenance Compound Shed/Vehicle Protection Facility	0	200	0	0	200
A463	PBIA - Relocated LAHSO Position on Runway 14	0	113	0	0	113
A470	PBIA - Runway 10L-28R Mill and Overlay	0	500	0	0	500
A464	PBIA - Taxiway A and C Holding Apron Design/Construction	0	535	0	0	535
A471	PBIA - Taxiway Connector at Taxiway C and M	0	148	0	0	148
A472	PBIA - Taxiway M New Culvert (Design)	0	125	0	0	125
A465	PBIA - Taxiway M, M1, and M2 Reconstruction	0	150	0	0	150
A466	PBIA - Terminal and Concourse Fire Alarm Notification Sync	0	1,500	0	0	1,500
A467	PBIA - Terminal Interior Finishes Phase 2	0	350	0	0	350
Small Capital Projects						
A417	All Airports - Airfield Marking and Signage Study	0	1,000	0	0	1,000
A418	All Airports - Camera Replacement	0	200	0	0	200
A186	All Airports - Capital Projects Permits and Fees	0	300	0	0	300
A107	All Airports - Design and Engineering Services	0	500	0	0	500



Project #	Description	Grants	Other Enterprise Revenues	Passenger Facility Charges	Interest & Other	Total Budget
A422	All Airports - Drainage Renovation	0	750	0	0	750
A444	Glades - Apron Crack Sealing	0	200	0	0	200
A429	Lantana - Rotating Beacon Replacement	0	133	0	0	133
A478	Lantana - Stormwater Management Master Plan	0	240	0	0	240
A479	North County - Stormwater Management Master Plan	0	160	0	0	160
A473	North County - Terminal Repairs	0	1,000	0	0	1,000
A474	PBIA - Access Control Gate V4 Installation	0	200	0	0	200
A423	PBIA - Airfield Pavement Improvements	0	1,000	0	0	1,000
A030	PBIA - Airport Administration Equipment	0	350	0	0	350
A268	PBIA - Airside Improvements	0	289	0	0	289
A408	PBIA - Camera Improvements at Bottom of Escalators	0	100	0	0	100
A475	PBIA - EMAS Preventative Maintenance Activities	0	50	0	0	50
A032	PBIA - Fire Rescue Building and Equipment Improvements	0	1,400	0	0	1,400
A031	PBIA - Grounds Maintenance Equipment	0	1,339	0	0	1,339
A480	PBIA - Install Access Control on Gate V24 (Golfview)	0	140	0	0	140
A453	PBIA - Landside Projects Improvements	0	200	0	0	200
A476	PBIA - Main Terminal/Long-Term Garages 2/3 Paging Signage	0	200	0	0	200
A477	PBIA - Noise and Operations Monitoring System Replacement	0	500	0	0	500
A029	PBIA - Operations Equipment	0	272	0	0	272
A212	PBIA - Terminal Improvements	0	1,792	0	0	1,792
A035	PBIA - Terminal Maintenance Equipment	0	322	0	0	322
Total Appropriations		0	24,846	0	0	24,846

Fund	Funding Recap	Grants	Other Enterprise Revenues	Passenger Facility Charges	Interest & Other	Total Budget
4110	Airport Capital Projects	0	3,683	0	0	3,683
4111	Airports Improvement and Development Fund	0	21,163	0	0	21,163
Total		0	24,846	0	0	24,846

Large Capital Projects - Department of Airports

Glades - Entrance Road Rehabilitation - This project will provide for rehabilitation of the entrance road at Glades Airport.

Glades - Fuel Farm Improvements - This project will provide for Fuel Farm improvements at Glades Airport.

North County - Air Traffic Control Tower Construction (ATCT) - This project will provide for design and construction associated with the air traffic control tower at North County Airport.

North County - Hangar and Infrastructure Construction - This project will provide for new hangars and related infrastructure at North County Airport.



Large Capital Projects - Department of Airports continued

North County - Rotating Beacon Replacement - This project will replace the rotating beacon at North County Airport.

North County - Runway 14-32 Expansion - This project will provide for the expansion of Runway 14-32 at North County Airport.

PBIA - Access Control System Replacement/Upgrade - The current access control software is nearing the end of life. This project will upgrade the access control with current software/hardware.

PBIA - Building 3400 Improvements - Maintenance of Building 3400 includes replacement of Heating/Ventilation/Air Conditioning (HVAC) equipment and roof repairs.

PBIA - Building 846 Renovations - Building was constructed in 2008 and requires replacement of flooring, exterior and interior painting, and pressure cleaning.

PBIA - Caulking of Panel Joints and Exterior Wall Repairs - Continued maintenance of the facility to include caulking of panel joints and exterior wall repair.

PBIA - Closed Circuit Television (CCTV) Camera Improvements - Continuing project for additional CCTV camera improvements to airside facilities (rooftop, interior loading bridges, access control on bridges, etc.) at Palm Beach International Airport aimed at increasing the coverage of the security program and enhancing its capabilities.

PBIA - Concourse C Restroom Renovation - One restroom that was completed in 2008 with the Concourse C expansion was not included in the restroom renovation of 2014. It will be renovated with new finishes, removal of wallpaper, and upgraded lighting.

PBIA - Concourses B & C Secure Connector (Design) - This project consists of the design of a secure airside/post security connector between concourses B and C. The connector will provide for seamless movement between all concourses, allowing passengers to more freely visit concessions and retail before boarding their respective flight, regardless of concourse.

PBIA - Economy Parking Lot Rehabilitation - Phase 2 - This project will provide for rehabilitation of the economy parking lot at Palm Beach International Airport.

PBIA - Long Term Parking Garages 2 & 3 Repairs - Continued preventative maintenance of the parking structures including joint replacement, sprinkler replacement, and small repairs.

PBIA - Maintenance Compound Shed/Vehicle Protection Facility - This project will provide for the construction of a new maintenance compound at Palm Beach International Airport.

PBIA - Relocated LAHSO Position on Runway 14 - Existing markings and signage are not per current standard requiring relocation (Land and Hold Short Operations - LAHSO).

PBIA - Runway 10L-28R Mill and Overlay - This project will provide for the mill and overlay of Runway 10L-28R at Palm Beach International Airport.

PBIA - Taxiway A and C Holding Apron Design/Construction - This project will provide for the design and construction of a holding apron at Taxiway A and C at Palm Beach International Airport.

PBIA - Taxiway Connector at Taxiway C and M - This project will provide for the design and construction of a new taxiway connector at Taxiway C and M at Palm Beach International Airport.

PBIA - Taxiway M New Culvert (Design) - This project will enclose the canal to the east from its current terminating point to Taxiway M1. This will reduce attractant to wildlife and will also enhance airfield operation and safety for future projects in close vicinity.

PBIA - Taxiway M, M1, and M2 Reconstruction - This project will provide for the reconstruction of Taxiways M, M1, and M2 at Palm Beach International Airport.

PBIA - Terminal and Concourse Fire Alarm Notification Sync - This project includes replacing amplifiers and Fire Alarm (FA) notification devices (speaker/strobes) with ADA compliant devices, so they are synchronized to meet current code. Areas remaining include Deplane and Enplane Drives, Concourse A, Concourse B 1st level, and Concourse C both levels.



Large Capital Projects - Department of Airports continued

PBIA - Terminal Interior Finishes Phase 2 - Continuation of PBI Terminal Improvements to update the interior finishes in the remaining areas of the terminal. Includes removal of outdated wallpaper that is no longer available, painting, and upgrade of lighting in the elevator lobbies on the second level.



FY 2024 Capital Projects

COUNTY LIBRARY APPROVED CAPITAL PROJECTS BY FUNDING SOURCE FISCAL YEAR 2024 BUDGET (\$ in 1,000)

Project #	Description	Ad Valorem	Impact Fees	Total Budget
Large Capital Projects				
L072	Canyon Branch Library	0	962	962
L075	Hypoluxo Branch Library	2,500	0	2,500
Small Capital Projects				
L050	Gardens Branch Library - Various Improvements	1,500	0	1,500
L049	Main Library - Renovations	2,200	0	2,200
L067	Multiple Libraries - A/C Repair/Replacement	535	0	535
L073	Multiple Libraries - Automatic Doors	200	0	200
L069	Multiple Libraries - Library Roof Repair/Replacement	1,000	0	1,000
L074	Multiple Libraries - Lighting	550	0	550
L068	Multiple Libraries - Remodel Circulation Desk	220	0	220
L031	Multiple Libraries - Security/Fire Alarm	365	0	365
L064	Systemwide - Parking Lot Repairs	400	0	400
Total Appropriations		9,470	962	10,432
Fund	Funding Recap	Ad Valorem	Impact Fees	Total Budget
3751	Library Expansion Prgm	2,500	0	2,500
3752	Library Impact Fees	0	962	962
3750	Library Improvement Fund	6,970	0	6,970
Total		9,470	962	10,432

Large Capital Projects - County Library

Canyon Branch Library - This project will provide funds for the Canyon Branch Library which is a 33,321 square foot branch to be located at 8915 Senator Joe Abruzzo Ave., Boynton Beach, Florida 33472. The new branch is currently under construction.

Hypoluxo Branch Library - This project will provide funding for an approximately 3,500 square foot branch located at 7200 S. Federal Highway, Hypoluxo, Florida 33462.



FY 2024 Capital Projects

ENGINEERING AND PUBLIC WORKS APPROVED CAPITAL PROJECTS BY FUNDING SOURCE FISCAL YEAR 2024 BUDGET (\$ in 1,000)

Project #	Description	Ad Valorem	Surtax	Total Budget
Large Capital Projects				
1690	Belvedere Rd Canal Piping	0	1,100	1,100
1448	CR880 Canal Bank Stabilization	0	2,000	2,000
1558	Drainage (Pipe Replacements)-Various Locations Countywide	0	200	200
1658	Drainage Improvements-Australian Ave/Banyan Blvd to 45th St	0	8,000	8,000
1694	Drainage Improvements-Seminole Colony East	0	1,200	1,200
1695	Drainage Improvements-Seminole Colony West	0	1,100	1,100
1661	Pathways-Belvedere Rd Canal Piping and Sidewalk Addition	0	3,100	3,100
1778	Pathways-Randolph Siding Rd/110th Ave to Jupiter Farms Rd	0	400	400
R124	Pavement Management/Roadway Striping FY 2024	8,000	0	8,000
1792	Resurfacing-Blanchette Trl/Lake Worth Rd to Arrowhead Dr	0	200	200
1540	Resurfacing-Brown's Farms Rd	0	250	250
1784	Resurfacing-Cam Estates (Residential Roads)	0	650	650
1664	Resurfacing-Congress Ave from Palm Beach Lakes Blvd to 45th	0	250	250
1779	Resurfacing-Congress Ave/Clint Moore Rd to Lake Ida Rd	0	3,300	3,300
1539	Resurfacing-CR880	0	350	350
1786	Resurfacing-Jog Rd/Forest Hill Blvd to Summit Blvd	0	700	700
1788	Resurfacing-Lakes of Boca Raton (Residential Roads)	0	800	800
1781	Resurfacing-Muck City Rd/SR700 to State Market Rd	0	950	950
1793	Resurfacing-Pioneer Rd/Dead End to Jog Rd	0	250	250
1791	Resurfacing-Purdy Ln/E-3 Canal to Kirk Rd	0	400	400
1790	Resurfacing-Ritta Rd/Dead End to Corkscrew Blvd	0	200	200
1785	Resurfacing-Royal Palm Beach Blvd/40th St to Persimmon Blvd	0	500	500
1782	Resurfacing-S.W. 18th St/Boca Rio Rd to Military Trl	0	1,300	1,300
1783	Resurfacing-Seminole Manor (Residential Roads)	0	700	700
1799	Signals-Atlantic Ave and Military Trl	0	400	400
1759	Signals-Donald Ross Rd and Military Trl	0	500	500
1796	Signals-Forest Hill Blvd/South Shore Blvd to I-95	0	500	500
1795	Signals-Okeechobee Blvd and Haverhill Rd	0	500	500
1794	Signals-Okeechobee Blvd and Military Trl	0	600	600
1797	Signals-US-1 and Dixie Hwy	0	500	500
1580	Signals-Video Detection (80+/- Intersections)	0	800	800
1803	Signals-W. Atlantic Ave/Lyons Rd to Congress Ave	0	400	400
1805	Street Lighting-Pleasant Ridge	0	180	180
1804	Street Lighting-Street Lighting FY 2024	0	815	815
1599	Striping-Sections of Belvedere Rd	0	125	125
1543	Striping-Sections of Congress Ave	0	100	100
1649	Striping-Sections of Donald Ross Rd	0	125	125
1548	Striping-Sections of Hagen Ranch Rd	0	100	100
1606	Striping-Sections of Hypoluxo Rd	0	100	100
1537	Striping-Sections of Jog Rd	0	200	200



Project #	Description	Ad Valorem	Surtax	Total Budget
1608	Striping-Sections of Lantana Rd	0	100	100
1726	Striping-Sections of Linton Blvd	0	50	50
1541	Striping-Sections of Military Trl	0	100	100

Small Capital Projects

2000	Earle Lock Bar Operators, Guides, and Receivers	80	0	80
	Total Appropriations	8,080	34,095	42,175

Fund	Funding Recap	Ad Valorem	Surtax	Total Budget
3900	Capital Outlay	8,080	0	8,080
3950	Infrastructure Surtax	0	34,095	34,095
	Total	8,080	34,095	42,175

Large Capital Projects - Engineering and Public Works

Belvedere Rd Canal Piping - Belvedere Road Canal Piping

CR880 Canal Bank Stabilization - CR 880 Canal Bank Stabilization

Drainage (Pipe Replacements)-Various Locations Countywide - Drainage (Pipe Replacements) - Various Locations Countywide

Drainage Improvements-Australian Ave/Banyan Blvd to 45th St - Drainage Improvements - Australian Avenue from Banyan Blvd to 45th Street

Drainage Improvements-Seminole Colony East - Drainage Improvements - Seminole Colony East (Okeechobee Boulevard and Military Trail)

Drainage Improvements-Seminole Colony West - Drainage Improvements - Seminole Colony West (Okeechobee Boulevard and Military Trail)

Pathways-Belvedere Rd Canal Piping and Sidewalk Addition - Pathways - Belvedere Road Canal Piping and Sidewalk Addition (62nd Drive N. to Haverhill Park)

Pathways-Randolph Siding Rd/110th Ave to Jupiter Farms Rd - Pathways - Randolph Siding Road from 110th Avenue N. to Jupiter Farms Road

Pavement Management/Roadway Striping FY 2024 - There is a continued need for resurfacing and road repairs. Several of the major arterial roadways are starting to show severe signs of deterioration.

Resurfacing-Blanchette Trl/Lake Worth Rd to Arrowhead Dr - Resurfacing - Blanchette Trail from Lake Worth Road to Arrowhead Drive

Resurfacing-Brown's Farms Rd - Resurfacing - Brown's Farms Road

Resurfacing-Cam Estates (Residential Roads) - Resurfacing - Cam Estates (Residential Roads)

Resurfacing-Congress Ave from Palm Beach Lakes Blvd to 45th - Resurfacing - Congress Avenue from Palm Beach Lakes Boulevard to 45th Street

Resurfacing-Congress Ave/Clint Moore Rd to Lake Ida Rd - Resurfacing - Congress Avenue from Clint Moore Road to Lake Ida Road

Resurfacing-CR880 - Resurfacing - CR 880

Resurfacing-Jog Rd/Forest Hill Blvd to Summit Blvd - Resurfacing - Jog Road from Forest Hill Boulevard to Summit Boulevard

Resurfacing-Lakes of Boca Raton (Residential Roads) - Resurfacing - Lakes of Boca Raton (Residential Roads)

Resurfacing-Muck City Rd/SR700 to State Market Rd - Resurfacing - Muck City Road from State Road 700 to State Market Road



Large Capital Projects - Engineering and Public Works continued

Resurfacing-Pioneer Rd/Dead End to Jog Rd - Resurfacing - Pioneer Road from Dead End to Jog Road

Resurfacing-Purdy Ln/E-3 Canal to Kirk Rd - Resurfacing - Purdy Lane from E-3 Canal to Kirk Road

Resurfacing-Ritta Rd/Dead End to Corkscrew Blvd - Resurfacing - Ritta Road from Dead End to Corkscrew Boulevard

Resurfacing-Royal Palm Beach Blvd/40th St to Persimmon Blvd - Resurfacing - Royal Palm Beach Boulevard from 40th Street to Persimmon Boulevard

Resurfacing-S.W. 18th St/Boca Rio Rd to Military Trl - Resurfacing - S.W. 18th Street from Boca Rio Road to Military Trail

Resurfacing-Seminole Manor (Residential Roads) - Resurfacing - Seminole Manor (Residential Roads)

Signals-Atlantic Ave and Military Trl - Signals and Signal Systems - Atlantic Avenue and Military Trail

Signals-Donald Ross Rd and Military Trl - Signals and Signal Systems - Donald Ross Road and Military Trail

Signals-Forest Hill Blvd/South Shore Blvd to I-95 - Signals and Signal Systems - Forest Hill Boulevard from South Shore Boulevard to I-95

Signals-Okeechobee Blvd and Haverhill Rd - Signals and Signal Systems - Okeechobee Boulevard and Haverhill Road

Signals-Okeechobee Blvd and Military Trl - Signals and Signal Systems - Okeechobee Boulevard and Military Trail

Signals-US-1 and Dixie Hwy - Signals and Signal Systems - Mostly along US-1 and Dixie Highway

Signals-Video Detection (80+/- Intersections) - Signals and Signal Systems - Video Detection (80+/- Intersections)

Signals-W. Atlantic Ave/Lyons Rd to Congress Ave - Signals and Signal Systems - W. Atlantic Avenue from Lyons Road to Congress Avenue

Street Lighting-Pleasant Ridge - Street Lighting - Pleasant Ridge

Street Lighting-Street Lighting FY 2024 - Street Lighting - Street Lighting FY 2024

Striping-Sections of Belvedere Rd - Striping - Sections of Belvedere Road

Striping-Sections of Congress Ave - Striping - Sections of Congress Avenue

Striping-Sections of Donald Ross Rd - Striping - Sections of Donald Ross Road

Striping-Sections of Hagen Ranch Rd - Striping - Sections of Hagen Ranch Road

Striping-Sections of Hypoluxo Rd - Striping - Sections of Hypoluxo Road

Striping-Sections of Jog Rd - Striping - Sections of Jog Road

Striping-Sections of Lantana Rd - Striping - Sections of Lantana Road

Striping-Sections of Linton Blvd - Striping - Sections of Linton Boulevard

Striping-Sections of Military Trl - Striping - Sections of Military Trail



FY 2024 Capital Projects

ENVIRONMENTAL RESOURCES MANAGEMENT APPROVED CAPITAL PROJECTS BY FUNDING SOURCE FISCAL YEAR 2024 BUDGET (\$ in 1,000)

Project #	Description	Ad Valorem	Other	Total Budget
Large Capital Projects				
E303	Delaware Scrub Wildlife Observation Platform	0	50	50
E122	Environmental Restoration FY 2024	250	0	250
E304	Frenchman's Forest Natural Area Rec and Support Facilities	0	300	300
E302	Limestone Creek Natural Area Trails and Facilities	0	250	250
Small Capital Projects				
M051	Central Boca Raton Shore Protection	0	1,000	1,000
M040	Coral Cove Dune Restoration	0	1,000	1,000
M041	Delray Beach Shore Protection	0	500	500
M033	Emergency Beach Responses	0	1,500	1,500
M028	NCCSPP - Juno Beach	0	383	383
M045	NCCSPP - Jupiter/Carlin	0	383	383
M053	NCCSPP - South Jupiter	0	1,500	1,500
M039	North Boca Raton Shore Protection	0	500	500
M015	Ocean Ridge Shore Protection	0	1,000	1,000
M034	Palm Beach Midtown Shore Protection	0	100	100
M035	Palm Beach Phipps Shore Protection	0	700	700
M100	Shoreline Protection Activities	0	260	260
M037	Singer Island Dune Restoration	0	1,200	1,200
M016	South Boca Raton Shore Protection	0	100	100
M046	South Lake Worth Inlet Management	0	1,000	1,000
Total Appropriations		250	11,726	11,976
Fund	Funding Recap	Ad Valorem	Other	Total Budget
3652	Beach Improvement	0	11,126	11,126
3654	Environmental Resources Capital Projects	250	600	850
Total		250	11,726	11,976

Large Capital Projects - Environmental Resources Management

Delaware Scrub Wildlife Observation Platform - This project includes design, permitting, specifications, construction/renovation/replacement of a short wooden access boardwalk, and wildlife observation platform with benches. The project must be constructed within the coastal high hazard area since the wildlife observation platform is water-dependent.

Environmental Restoration FY 2024 - This project includes restoration of natural areas and bodies of water such as the Lake Worth Lagoon, Chain of Lakes, and Loxahatchee River. Continued funding is required to replace diminishing Non-Ad Valorem funds available for the restoration and management of the County's natural areas. These funds also provide a source of matching funds for State and Local grants.



Large Capital Projects - Environmental Resources Management continued

Frenchman's Forest Natural Area Rec and Support Facilities - This project includes design, permitting, specifications, construction/renovation/replacement of a short wooden access boardwalk, a wildlife observation platform, two longer boardwalks, a parking lot, an accessible nature trail, natural-surfaced hiking trails, new and replacement signage, new water safety fenders, new swinging and/or stationary bench, and new shade shelter with bench. The only portion of the project that is within a coastal high hazard area is a small portion of the wooden ramp that leads to the wildlife observation platform. The wooden ramp is elevated above the floodplain and is necessary to access the water-dependent wildlife observation platform.

Limestone Creek Natural Area Trails and Facilities - This project includes design, permitting, specifications, geotechnical investigations, and construction of new and/or renovation of existing passive public recreational/public use facilities which include parking areas, bike racks, accessible nature trail, wildlife observation platform, fishing pier, picnic area, shade shelter, natural-surfaced hiking trails, boardwalk, multi-use trails, foot bridge, fencing, interpretive and informational kiosks, signage, canoe/kayak launch, water safety fenders, stationary benches, and swinging bench. Funding will come from a transfer from the Natural Areas Fund, with expected support from Federal and/or State grant funding to be awarded. This project complies with the requirements of Policy 1.4-c since it helps meet water-dependent recreational needs (fishing pier and canoe/kayak launch).

FY 2024 Capital Projects

FACILITIES DEVELOPMENT AND OPERATIONS APPROVED CAPITAL PROJECTS BY FUNDING SOURCE FISCAL YEAR 2024 BUDGET (\$ in 1,000)

Project #	Description	Ad Valorem	Impact Fees	Surtax	Other	Total Budget
Large Capital Projects						
Q002	Countywide Americans with Disabilities Act (ADA) Restrooms	0	0	700	0	700
Q014	Countywide Building Renewal/Replacement	0	0	4,016	0	4,016
B592	Courthouse Build-Out and Renovations	0	0	31,308	0	31,308
B708	Electric Vehicle (EV) Charging Stations Infrastructure	200	0	0	0	200
Q011	Governmental Center Renewal/Replacement	0	0	10,000	0	10,000
B746	Highridge Family Center Renovations and Improvements	125	0	0	0	125
Q001	Housing Units For Homeless	0	0	2,550	0	2,550
B770	North County Courthouse Complex Interior Improvements	680	0	0	0	680
B767	PBSO Fleet Operations Improvements	60	0	0	0	60
B771	PBSO Headquarters Data Center Building	2,100	0	0	2,600	4,700
Small Capital Projects						
B626	Ballpark of the Palm Beaches Renewal & Replacement	0	0	0	400	400
B754	Constitutional Facility Improvements FY 24	0	0	0	1,000	1,000
B723	Convention Center Renewal & Replacement	0	0	0	3,000	3,000
B755	Countywide Building Renewal & Replacement FY 24	21,199	0	0	0	21,199
B756	Countywide Electronic Systems Renewal & Replacement FY 24	3,350	0	0	0	3,350
B757	Countywide Parks Facility Renewal & Replacement FY 24	1,562	0	0	0	1,562
B653	Countywide Radio System Renewal & Replacement	0	0	0	430	430
B742	Countywide Security and Safety Enhancements	50	0	0	0	50
B758	Countywide Various Facility Improvements FY 24	250	0	0	0	250
B759	Courthouse Clerk Records Service Counter Glass Partitions	158	0	0	0	158
B760	Courthouse Courtrooms Telestration Project	523	0	0	0	523
B761	Courthouse Furniture Replacement FY 24	200	0	0	0	200
B762	Courthouse Lobby Reconfiguration and Signage	260	0	0	0	260
B763	Courthouse Media Room Audio/Visual Connections	215	0	0	0	215
B764	Graphics Facility HVAC System Upgrade	500	0	0	0	500



Project #	Description	Ad Valorem	Impact Fees	Surtax	Other	Total Budget
B765	Land Due Diligence FY 24	200	0	0	0	200
B766	PBSO Main Courthouse Loading Dock Changes	300	0	0	0	300
B768	Property Appraiser South County Service Center Renovation	175	0	0	0	175
B648	Roger Dean Chevrolet Stadium Renewal & Replacement	0	0	0	400	400
B769	State Attorney Main Building 1st Floor Glazing Reinforcement	250	0	0	0	250
Total Appropriations		<u>32,357</u>	<u>0</u>	<u>48,574</u>	<u>7,830</u>	<u>88,761</u>

Fund	Funding Recap	Ad Valorem	Impact Fees	Surtax	Other	Total Budget
3801	800 Mhz RR+I Fund	0	0	0	430	430
3950	Infrastructure Surtax	0	0	48,574	0	48,574
3804	Public Building Impr Fund	32,357	0	0	3,600	35,957
3807	TDC- Bldg Renewal & Replacement	0	0	0	3,800	3,800
Total		<u>32,357</u>	<u>0</u>	<u>48,574</u>	<u>7,830</u>	<u>88,761</u>

Large Capital Projects - Facilities Development and Operations

Countywide Americans with Disabilities Act (ADA) Restrooms - This project funds the renovation of existing restrooms at various clinics, courthouses, and general government buildings for compliance with the Americans with Disabilities Act requirements. These facilities were constructed prior to the regulations being in place in the early 1990's and are either partially in compliance with physical plant requirements or require operational accommodation for compliance.

Countywide Building Renewal/Replacement - This project completes the renewal and replacement of backlogged building systems and equipment. The building systems and equipment intended to be replaced/renewed are costly and/or large scale scopes of work and range from envelope components (roofs, structural elements, windows, and weatherproofing); mechanical parts; plumbing; electrical; ceiling and lighting; flooring; and painting.

Courthouse Build-Out and Renovations - Approximately 125,000 square feet of the Main Courthouse was intentionally left unfinished to fulfill future judicial expansion and programming. This area is made up of a large space on the first floor, as well as the entire seventh and eighth floors

Electric Vehicle (EV) Charging Stations Infrastructure - This project funds the installation of electrical infrastructure at five strategic County facility locations countywide: Governmental Center Garage, Convention Center Garage, 4th Street Parking Lot, Judicial Center Garage, and Vista Office Parking as part of a pilot program being administered by the Office of Resilience (OOR). The vendors for the Governmental Center Garage, Convention Center Garage, and Vista Office Parking have been selected and the vendors for the remaining locations will be competitively selected through a RFP process to deliver, install, and maintain the charging equipment that will be connected to the infrastructure. Usage and other data will be reported to OOR and tracked to determine the viability of future EV installations at new and existing County facilities.

Governmental Center Renewal/Replacement - This project is a comprehensive renovation of the approximately 290,000 square foot Robert Weisman Governmental Center in downtown West Palm Beach, which is approaching 40 years in service. The scope of work includes, but is not limited to, the professional evaluation and repair/replacement of multiple building systems including structural components, building envelope, fire, mechanical, plumbing, electrical, roofing, flooring, ceiling and lighting, as well as improvements for security, functionality, resilience, ADA compliance, and modern fixtures, finishes, and equipment. The cost of this project includes the creation of temporary operating spaces to sustain continuous operations during the various phases of the work.

Highridge Family Center Renovations and Improvements - This project funds a combination of interior modifications and renovations, expanded outdoor recreation programming, and various renewal and replacement of aging building systems and site infrastructure. The consolidation of work will result in appropriate space accommodations, improved functionality, alignment with current facility operations, as well as cost efficiency and less overall operational interruption.



Large Capital Projects - Facilities Development and Operations continued

Housing Units For Homeless - This project involves delivery of a housing stock for use as temporary or longer term affordable housing for homeless and special populations.

North County Courthouse Complex Interior Improvements - This project consolidates various interior improvements for economy of scale and to minimize construction impacts upon operations. Work will consist of: 1) entry lobby reconfiguration for improved security and functionality; 2) repurposing space to be vacated; 3) build-out of Courtroom #2; 4) creation of a first-floor judicial official restroom; 5) expanded card access; and 6) replacement and addition of public seating, as well as other incidentals.

PBSO Fleet Operations Improvements - This project funds an auxiliary building to PBSO's Fleet Management facility at the Criminal Justice Complex. The new building will accommodate personnel managing new vehicle deliveries and releases, and freeing space within the existing building for assignment to its highest and best use given the needs of adjacent operations. The new building will also include space for incidental storage needs of the Fleet Management operation.

PBSO Headquarters Data Center Building - This project funds the design, permitting, and construction of a +/- 2,800 square foot stand-alone data center building in the southeast area of the Criminal Justice Complex on Gun Club Road in West Palm Beach. The new building will provide for relocation of the existing data center located on the first floor of the PBSO Headquarters building interior to accomplish sizing, functionality, and resilience needs of modern equipment. The new data center will be fully outfitted to support 24/7 operations.

FY 2024 Capital Projects

FIRE RESCUE APPROVED CAPITAL PROJECTS BY FUNDING SOURCE FISCAL YEAR 2024 BUDGET (\$ in 1,000)

Project #	Description	Ad Valorem	Impact Fees	Total Budget
Large Capital Projects				
F171	Fire Rescue Headquarters Draeger Training Prop	185	0	185
F160	Fire Rescue Headquarters Training Rubble Pile	225	0	225
F085	Fire Station 24 Replacement	1,000	0	1,000
F138	Fire Station 33 Renovations	2,500	0	2,500
F141	Fire Station 43 Replacement	1,000	0	1,000
F145	Fire Station 52 Replacement	2,000	0	2,000
F128	Fire Station 92 Lake Worth West	1,800	1,200	3,000
F130	Fire Station Agricultural Reserve Central	8,000	0	8,000
F109	Fire Station Agricultural Reserve South	1,000	0	1,000
F157	Fire Station Arden	1,000	0	1,000
F179	Fire Station New (TBD)	3,000	0	3,000
F156	Fire Station Replacement (TBD)	1,500	0	1,500
F082	Fire Station Seminole Pratt / Beeline (Caloosa)	2,000	0	2,000
F173	Fire Stations Renovations	9,000	0	9,000
F159	Fire Stations Traffic Signal Preemption	1,000	0	1,000
Small Capital Projects				
F132	Fire Stations Bay Door Replacements	800	0	800
F147	Fire Stations Bay Floor Resurfacing	300	0	300
F149	Fire Stations Facility Hardening	500	0	500
F177	Fire Stations Painting	480	0	480
F150	Fire Stations Restroom Renovations	400	0	400
F151	Fire Stations Roofing Replacement	500	0	500
	Total Appropriations	38,190	1,200	39,390
Fund	Funding Recap	Ad Valorem	Impact Fees	Total Budget
3704	Fire Rescue Impact Fees	0	1,200	1,200
3700	Fire Rescue Improvement	38,190	0	38,190
	Total	38,190	1,200	39,390

Large Capital Projects - Fire Rescue

Fire Rescue Headquarters Draeger Training Prop - This training prop will allow for concurrent training and provide different training simulations for our current and future firefighters. Fire Rescue has grown exponentially and has outgrown the existing training facility. This prop will help facilitate training related to the growth and the continued development of the all-hazards response to the community.



Large Capital Projects - Fire Rescue continued

Fire Rescue Headquarters Training Rubble Pile - A rubble pile is necessary to provide training exercises to certify firefighters in Florida Urban Search & Rescue (FLUSAR). The rubble pile will allow for training in different scenarios related to collapsed structures such as height and casualty extrication, confined space operation, and casualty search and rescue operations. Also included is, Improvised Explosive Device (IED) response, shoring, breaking and breaching activities, multi-method search operations, lifting and moving, casualty triage and trauma care, casualty rescue, rope rescue, and the use of the full Urban Search & Rescue (USAR) equipment capability.

Fire Station 24 Replacement - This project is to construct a new fire station to replace the existing station in the Westgate area. The primary users of this new facility will be the firefighters and paramedics assigned to this station.

Fire Station 33 Renovations - This project provides additional funds for the renovations of the interior space and the new roof at Fire Station 33. This is a three-bay 7,743 square foot fire station that was built in 1988. The existing roof system is beyond its useful life expectancy. The new roof will be more hurricane resistant.

Fire Station 43 Replacement - This project will replace an old fire station that has reached the end of its useful life. Fire Station 43 is a three-bay 5,486 square foot station that houses six personnel. A full review will be done to ensure that the current location is still the best location to rebuild this station. The primary users of this facility will be firefighters and paramedics assigned to this station.

Fire Station 52 Replacement - This project will replace Fire Station 52, which was built in 1977 in the Pheasant Walk neighborhood. This station has reached the end of its useful life. A full review will be done to ensure the current location is still the best location to rebuild this station. The primary users of this new facility will be firefighters and paramedics assigned to this station.

Fire Station 92 Lake Worth West - This project involves the construction of a new fire station to serve the area off of Lyons Road between Lake Worth Road and Lantana Road. Fire Rescue already owns a two acre civic site which was conveyed to the County in 1996 by the Regency Lake Estates development to build a fire station. Just east of this site are 540 acres of open polo fields that are now being developed. Within the near future, this area will contain single family and multifamily homes along with a commercial area and a new high school. Within 1.5 miles, this new station will respond to the fire rescue needs of an elementary school, middle school, new high school, and new assisted living facility. If this station was opened today, it would cover 1,534 calls per year.

Fire Station Agricultural Reserve Central - This project involves the construction of a new permanent three-bay station to serve the expansion of the central part of the Agricultural Reserve. The primary users of this facility will be firefighters and paramedics assigned to this station.

Fire Station Agricultural Reserve South - This project will construct a new permanent three-bay fire station to serve the expansion of the southern part of the Agricultural Reserve. The primary users of this facility will be firefighters and paramedics assigned to the station.

Fire Station Arden - This project involves the construction of a new permanent three-bay fire station to serve the new development of approximately 2,000 homes. The primary users of this facility will be firefighters and paramedics assigned to the station.

Fire Station New (TBD) - Due to the growth and the level of service requirements, this project involves the construction of a new fire station. The primary users of this facility will be firefighters and paramedics assigned to the station. This station may also be used by the general public for community meetings, voting, and educational programs for civic groups.

Fire Station Replacement (TBD) - This project involves the construction of a fire station which will replace an existing station that has reached the end of its useful life. The primary users of this new facility will be the firefighters and paramedics assigned to this station.

Fire Station Seminole Pratt / Beeline (Caloosa) - This project involves the construction of a new permanent station to serve Caloosa, the Park of Commerce and the surrounding area. The primary uses of this facility will be firefighters and paramedics assigned to this station.

Fire Stations Renovations - This project will respond to the comprehensive programmatic assessment for fire stations as part of the capital improvements for Fire Rescue. The evaluations performed for compliance with safety and staffing standards will determine the priority and depth of each station renovation. This will be an ongoing program to modernize the fire stations to meet the needs of the public.

Fire Stations Traffic Signal Preemption - The Traffic Signal Preemption Program allows emergency vehicles to disrupt a normal signal cycle in order to proceed through the intersection more quickly and under safer conditions. The preemption systems can extend the green on an emergency vehicle's approach or replace the phases and timing for the whole cycle.



FY 2024 Capital Projects

FIVE YEAR ROAD PROGRAM APPROVED CAPITAL PROJECTS BY FUNDING SOURCE FISCAL YEAR 2024 BUDGET (\$ in 1,000)

Project #	Description	Impact Fee	Other	Total Budget
Large Capital Projects				
1499	45th St/E. of Haverhill Rd to E. of Military Trl	100	0	100
0703	Administrative Support and Computer Equipment	0	370	370
0768	Annual Contract Advertising	0	20	20
1658	Australian Ave Drainage Imp/Banyan Blvd-45th St	8,843	13,357	22,200
1443	Church St/Limestone Creek Rd to W. of Central Blvd	2,000	0	2,000
1869	Clint Moore Rd and Military Trl	2,500	0	2,500
0621	CR 880 (Old SR 80) Belle Glade to 20 Mile Bend	0	1,000	1,000
1480	CR 880 over C-51 Canal	0	4,500	4,500
1387	Flavor Pict Rd/Lyons Rd to Hagen Ranch Rd	4,780	0	4,780
1491	Florida Mango Rd/10th Ave N. to Edgewater Dr	5,100	0	5,100
1989	George Bush Bascule Bridge/over Intracoastal Study	0	100	100
0704	Glades Area - R&R Throughout the Glades	0	700	700
1946	Half Mile Rd/Brook Isles Ave to Atlantic Ave	100	0	100
1962	Haverhill Rd/Hypoluxo Rd to Lantana Rd	2,360	0	2,360
1879	Kirk Rd/LWDD L-7 Canal to Summit Blvd	400	0	400
1437	Lawrence Rd/S. of Ponza Pl to Lantana Rd	2,200	0	2,200
1383	Linton Blvd and Military Trl	700	0	700
1877	Lyons Rd/S. of Flavor Pict Rd to Boynton Beach Blvd	14,000	0	14,000
1918	Melaleuca Ln and Jog Rd	200	0	200
1954	Miner Rd/Military Trl to Lawrence Rd	3,800	0	3,800
9100	Ocean Ave Loan Repayment	0	1,032	1,032
1494	Okeechobee Blvd and Jog Rd	500	0	500
0924	Recording Fees - Countywide	0	20	20
1001	Reserve - Bridges/Structures/Culverts/Pipes - Countywide	0	1,000	1,000
VARIOUS	Reserve - Drainage - Countywide	0	500	500
VARIOUS	Reserve - Intersections - Countywide	3,690	1,575	5,265
VARIOUS	Reserve - Pavement Markings - Countywide	0	400	400
VARIOUS	Reserve - Railroad Crossings - Countywide	0	600	600
VARIOUS	Reserve - Resurfacing - Countywide	0	2,000	2,000
VARIOUS	Reserve - Right of Way - Countywide	0	300	300
VARIOUS	Reserve - Study/Plans/Alignment - Countywide	0	300	300
0603	Reserve - Traffic Calming - Countywide	0	60	60
ANNUAL	Reserve - Traffic Signals - Countywide	0	400	400
1000	Reserve-Beautification-Unincorporated Area O.T.I.S. Program	0	50	50
1875	S.W. 18th St and Boca Rio Rd	950	0	950
ANNUAL	Sidewalk Program - Countywide	0	1,500	1,500
1874	Woolbright Rd and Seacrest Blvd	1,400	0	1,400
1526	Yamato Rd/Lakeridge Blvd to W. of Florida's Turnpike	300	0	300
Total Appropriations		53,923	29,784	83,707



Fund	Funding Recap	Impact Fee	Other	Total Budget
3501	Road Impact Fee Zone 1	2,000	0	2,000
3502	Road Impact Fee Zone 2	14,443	0	14,443
3503	Road Impact Fee Zone 3	500	0	500
3504	Road Impact Fee Zone 4	9,960	0	9,960
3505	Road Impact Fee Zone 5	23,330	0	23,330
TBD	To Be Determined	3,690	1,575	5,265
3500	Transportation Improvement Fund	0	28,209	28,209
	Total	53,923	29,784	83,707

Large Capital Projects - Five Year Road Program

45th St/E. of Haverhill Rd to E. of Military Trl - 0.6 Miles, 6 Lanes. To add Westbound Right Turn Lane, Westbound Thru Lane, and extend Eastbound Right Turn Lane.

Administrative Support and Computer Equipment - Funding for staff support and computer equipment for program.

Annual Contract Advertising - Advertising cost for annual agreement

Australian Ave Drainage Imp/Banyan Blvd-45th St - Drainage Improvement and Multipurpose Path. Drainage improvement and related road construction, bridge replacement, and signalization. Project includes providing multipurpose pathways and pavement widening to add shoulders and expanded turn lanes.

Church St/Limestone Creek Rd to W. of Central Blvd - 0.5 Miles, 2 Lanes. Add third lane within roadway corridor and round-a-bout at Limestone Creek.

Clint Moore Rd and Military Trl - Intersection Improvements. Addition of eastbound right turn lane and westbound road widening.

CR 880 (Old SR 80) Belle Glade to 20 Mile Bend - Rehabilitation/Heavy Maintenance

CR 880 over C-51 Canal - Bridge Replacement

Flavor Pict Rd/Lyons Rd to Hagen Ranch Rd - 1.7 Miles, 4 Lanes. Design and construct new roadway with four lane bridge over Florida's Turnpike.

Florida Mango Rd/10th Ave N. to Edgewater Dr - 0.9 Miles, 3 Lanes (LWDD L-9 & L-10 Canals Bridge Replacements). Widen Florida Mango Road from two lanes to three lanes with closed drainage system, bike lanes, and sidewalks. Replace the bridges over LWDD L-9 and LWDD L-10 canals.

George Bush Bascule Bridge/over Intracoastal Study - Bridge Replacement Study & Design

Glades Area - R&R Throughout the Glades - Repair/Reconstruction

Half Mile Rd/Brook Isles Ave to Atlantic Ave - Intersection Improvements. New realignment of Half Mile Road to Smith Sundry Road. Includes addition of northbound right turn lane and southbound left turn into development.

Haverhill Rd/Hypoluxo Rd to Lantana Rd - 1.0 Miles, 4 Lanes. Widening from two lanes to four lanes, from Hypoluxo Road to Lantana Road.

Kirk Rd/LWDD L-7 Canal to Summit Blvd - 0.5 Miles, 3/5 Lanes. Widening of Kirk Road to a three-lane divided roadway expandable to a five-lane undivided road section.

Lawrence Rd/S. of Ponza Pl to Lantana Rd - 0.8 Miles, 3 Lanes. Widening existing road from two lanes to three lanes with drainage, paved shoulders, curb and gutter, sidewalk, and signal improvements at the Lantana Road intersection.

Linton Blvd and Military Trl - Intersection Improvements. Construct northbound and southbound right turn lanes.

Lyons Rd/S. of Flavor Pict Rd to Boynton Beach Blvd - 3.0 Miles, 4 Lanes. Widen Lyons Road from two lanes to a four-lane median divided roadway.



Large Capital Projects - Five Year Road Program continued

Melaleuca Ln and Jog Rd - Intersection Improvements. Construct a second southbound left turn lane and a northbound right turn lane on Jog Road.

Miner Rd/Military Trl to Lawrence Rd - 0.6 Miles, 3 Lanes. Construct new roadway missing link for Miner Road from Military Trail to Lawrence Road.

Ocean Ave Loan Repayment - Debt service on the \$15 million loan to rebuild the Ocean Avenue bridge.

Okeechobee Blvd and Jog Rd - Intersection Improvements. Add a third northbound left turn lane on Jog Road (south approach) to Okeechobee Blvd, extend southbound left turn lane to Okeechobee Blvd, and extend southbound lane to continuous right turn lane at Okeechobee Blvd (north approach). Provide new northbound U-turn lane at Walmart shopping center (north entrance). Prohibit left turns from Walmart shopping center (north entrance). Enhance southbound left turn lane into Walmart shopping center (north entrance). Extend northbound to southbound U-turn at Vista Center main entrance.

Recording Fees - Countywide - Provides funding for the expenses incurred in Right of Way (ROW) acquisitions. These include title searches, deed recordings, and other related legal expenses required for the purchases of ROW.

Reserve - Bridges/Structures/Culverts/Pipes - Countywide - Bridge Rehabilitation, Repair, and Replacement

Reserve - Drainage - Countywide - Study, Design, Right of Way Acquisition, Mitigation, and Construction

Reserve - Intersections - Countywide - The Intersection Improvement Program provides both minor and major improvements at intersections. These improvements increase capacity and improve safety. Projects are designed and constructed both in-house and through contracted services.

Reserve - Pavement Markings - Countywide - Funding for countywide road striping projects.

Reserve - Railroad Crossings - Countywide - Railroad Crossing Rehabilitation and Upgrade

Reserve - Resurfacing - Countywide - Road Resurfacing

Reserve - Right of Way - Countywide - Funding for Right of Way acquisition costs for projects included in the program.

Reserve - Study/Plans/Alignment - Countywide - Funding for design costs, study costs, and mitigation costs for projects included in the program.

Reserve - Traffic Calming - Countywide - This program provides funding for the installation of traffic slowing devices such as speed humps and traffic islands in neighborhoods which require and demonstrate a need for such safety measures on their streets.

Reserve - Traffic Signals - Countywide - Funding to design and install traffic signals utilizing mast arm support structures in lieu of strain pole/span wire support systems.

Reserve-Beautification-Unincorporated Area O.T.I.S. Program - Design and Construction

S.W. 18th St and Boca Rio Rd - Intersection Improvements. Adding a second southbound left turn lane from Boca Rio Road to eastbound S.W. 18th Street. Widening will take place at the west side of Boca Rio Road. Sheet pile retaining wall will be constructed for roadway slope on the west side of Boca Rio Road. Signal systems will be upgraded to mast arm at the intersection.

Sidewalk Program - Countywide - This program develops a list of requested sidewalks which are then divided into three categories and prioritized. Elementary school sidewalks are given the highest priority, followed by middle and high school sidewalks. Additionally, the program includes funding for the maintenance of existing sidewalks.

Woolbright Rd and Seacrest Blvd - Intersection Improvements. To provide a new eastbound to southbound right turn lane. Includes realigning the through lanes to the north. Rights-of-way are being acquired from the north side properties. Traffic signal is being upgraded to mast arm traffic at the intersection of Woolbright Road and Seacrest Blvd.

Yamato Rd/Lakeridge Blvd to W. of Florida's Turnpike - 1.4 Miles, 6 Lanes. Widening roadway from four lanes to six lanes. Project includes new mast arm signals at Yamato Road and Lakeridge Blvd, Jog Road, and Gatehouse Drive.



FY 2024 Capital Projects

INFORMATION SYSTEMS SERVICES APPROVED CAPITAL PROJECTS BY FUNDING SOURCE FISCAL YEAR 2024 BUDGET (\$ in 1,000)

Project #	Description	Ad Valorem	Other	Total Budget
Small Capital Projects				
I341	Belle Glade Fiber	300	0	300
I443	Communications / Telephony FY 2024	400	0	400
I449	Countywide Security Operations FY 2024	500	0	500
I447	Data Center Renewal, Replacement & Improvement FY 2024	925	0	925
I445	Enterprise Cabling FY 2024	250	0	250
I450	Geographic Information System FY 2024	320	180	500
I451	LiDAR	825	1,375	2,200
I448	Microsoft License Management FY 2024	1,170	0	1,170
I441	Network Infrastructure RR&I FY 2024	7,000	0	7,000
I442	Network Security / Threat Management FY 2024	400	0	400
I446	Platform Infrastructure RR&I FY 2024	5,100	0	5,100
I444	Video Service Delivery FY 2024	300	0	300
	Total Appropriations	17,490	1,555	19,045
Fund	Funding Recap	Ad Valorem	Other	Total Budget
3901	Information Technology Capital Improvements	17,490	1,555	19,045
	Total	17,490	1,555	19,045

FY 2024 Capital Projects

MISCELLANEOUS / NON-DEPARTMENT APPROVED CAPITAL PROJECTS BY FUNDING SOURCE FISCAL YEAR 2024 BUDGET (\$ in 1,000)

Project #	Description	Ad Valorem	Impact Fees	Other	Bonds	Total Budget
Small Capital Projects						
B669	Lutheran Services Renewal and Replacement	993	0	0	0	993
	Total Appropriations	993	0	0	0	993

Fund	Funding Recap	Ad Valorem	Impact Fees	Other	Bonds	Total Budget
3900	Capital Outlay	993	0	0	0	993
	Total	993	0	0	0	993

FY 2024 Capital Projects

PARKS AND RECREATION APPROVED CAPITAL PROJECTS BY FUNDING SOURCE FISCAL YEAR 2024 BUDGET (\$ in 1,000)

Project #	Description	Ad Valorem	Impact Fees	Surtax	Other	Total Budget
Large Capital Projects						
T071	Beach Access Dune Crossover and Dock Repair and Replacement	0	0	55	0	55
P891	Bridge Repair and Replacement	2,200	0	0	0	2,200
T195	Calypso Bay Waterpark Facility Repairs and Renovations	0	0	1,590	0	1,590
P874	Carlin Park Improvements	0	500	0	0	500
P916	Coconut Cove Waterpark Roof Replacement	620	0	0	0	620
T004	Community Park New Development	0	0	3,000	0	3,000
T117	Countywide Fencing Replacement	0	0	138	0	138
P860	DuBois Park Improvements	0	300	0	0	300
T111	DuBois Park Various Historic Buildings Repair and Renovation	0	0	401	0	401
T198	Duncan Padgett Park Restroom Replacement	0	0	327	0	327
P945	Gramercy Park Expansion	4,000	0	0	0	4,000
P918	John Prince Golf Learning Center Technology Hitting Bays	0	0	0	400	400
T197	John Prince Park Campground Various Building Replacement	0	0	915	0	915
P934	Juno Beach Pier Renovation	3,000	0	0	0	3,000
P805	Karen Marcus Ocean Park Preserve Design and Development	0	100	0	0	100
P904	Morikami Museum Roof Replacement	250	0	0	0	250
P935	Ocean Inlet Park Coastal Resiliency Restoration	1,000	0	0	0	1,000
P942	Osprey Point Golf Course Bunkers Renovation	0	0	0	450	450
P919	Osprey Point Golf Course Learning Academy	0	0	0	500	500
P943	Park Ridge Golf Course Maintenance Building Renovations	0	0	0	500	500
P922	Peanut Island Park Improvements	0	550	0	0	550
P938	Samuel Friedland Park Backstop Replacement	250	0	0	0	250
P939	South Bay Park Railroad Cottage Restoration	250	0	0	0	250
P940	South Inlet Park Seawall Repairs	3,000	0	0	0	3,000
P920	Southwinds Golf Course Greens Renovation	0	0	0	400	400
P944	Southwinds Golf Course Irrigation System Improvements	0	0	0	500	500
P862	Villages of Windsor Park Design and Development Phase I	0	1,300	0	0	1,300
Small Capital Projects						
P757	ADA Compliance Measures	200	0	0	0	200



Project #	Description	Ad Valorem	Impact Fees	Surtax	Other	Total Budget
P930	Aquatic Facilities and Beach Repair and Renovation FY 2024	700	0	0	0	700
P933	Boat Ramp and Dock Repair and Renovation	250	0	0	0	250
P863	FBIP Improvements	0	0	0	250	250
P929	General Park Repair and Renovation FY 2024	3,778	0	0	0	3,778
P932	General Recreation Facility Repair and Renovation FY 2024	200	0	0	0	200
P941	Golf Course Capital Improvements and Renovations	0	0	0	505	505
P936	Parking Lot and Street Lighting Replacements	1,300	0	0	0	1,300
P937	Roadway, Trail and Pathway Repair, Resurfacing and Striping	4,080	0	0	0	4,080
P931	Special Recreation Facilities and Museums R&R FY 2024	375	0	0	0	375
Total Appropriations		25,453	2,750	6,426	3,505	38,134

Fund	Funding Recap	Ad Valorem	Impact Fees	Surtax	Other	Total Budget
3604	Florida Boating Improvement Program	0	0	0	250	250
3605	Golf Course Capital	0	0	0	3,255	3,255
3950	Infrastructure Surtax	0	0	6,426	0	6,426
3601	Park Impact Fees Zone 1	0	1,450	0	0	1,450
3602	Park Impact Fees Zone 2	0	1,300	0	0	1,300
3600	Park Improvement Fund	25,453	0	0	0	25,453
Total		25,453	2,750	6,426	3,505	38,134

Large Capital Projects - Parks and Recreation

Beach Access Dune Crossover and Dock Repair and Replacement - This project will repair and/or replace the beach access dune crossovers and docks for fishing countywide.

Bridge Repair and Replacement - This project will repair and/or replace various vehicle and pedestrian bridges in countywide parks.

Calypso Bay Waterpark Facility Repairs and Renovations - This project provides budget for the repair and renovations at Calypso Bay Waterpark. This project includes replacing the play structure and shade structures, replacing the leaking concession tiki hut with a concession building, and refurbishing the deck.

Carlin Park Improvements - This project provides improvements to include performance stage upgrades, lighting, extension of utilities, sand volleyball courts, overflow parking, walkways, pedestrian bridge, fencing, exotic vegetation removal, landscaping, and other improvements. Furthermore, this project provides the additional beach park acres necessary to maintain established Comprehensive Plan Level of Service as a result of permits issued for residential development in Park Impact Fee Zone 1. The improvements will provide additional passive and active recreational facilities to serve the needs of residents in the North Park District. Funding is from Zone 1 Park Impact Fees.

Coconut Cove Waterpark Roof Replacement - This project provides budget for the roof replacement at Coconut Cove Waterpark. The roof is currently 23 years old. The project is estimated to cost \$1 million. \$870k of funding will be provided by Parks and Recreation and the remaining \$130k will be provided by Facilities Development and Operations. The target date for the replacement is 2024.

Community Park New Development - This project will add new community parks in unincorporated areas. The collaboration team will consist of the Office of Community Revitalization (OCR) and Palm Beach County Sheriff's Office (PBSO).



Large Capital Projects - Parks and Recreation continued

Countywide Fencing Replacement - This project will replace fencing at parks countywide. Parks include Lake Charleston, Bert Winters, Burt Aaronson South County Regional, and Okeeheele.

DuBois Park Improvements - This project will provide improvements to DuBois Park including fencing, lighting, landscaping, walkways, vegetation removal, guardhouse construction, and other improvements necessary to secure park property. Additional improvements include new decking, rip rap, or other control measures to increase safety and use within the DuBois Lagoon. This project provides the additional beach park acres necessary to maintain established Comprehensive Plan Level of Service as a result of permits issued for residential development in Park Impact Fee Zone 1. Future funding is from Zone 1 Park Impact Fees.

DuBois Park Various Historic Buildings Repair and Renovation - This project will repair and/or renovate historic buildings at DuBois Park. These buildings include the DuBois Home, Chauffeurs Quarters, and the Pineapple Packing House.

Duncan Padgett Park Restroom Replacement - This project will replace the aging restroom at Duncan Padgett Park.

Gramercy Park Expansion - The project consists of the construction of an 11,000 square foot community center within Gramercy Park. The facility will be operated by a non-profit community organization for the benefit of the residents of central Palm Beach County. An additional four acres of undeveloped property to the north of the park will be developed in conjunction with the community center and will include a walking trail, fitness equipment, dry retention areas, and landscaping.

John Prince Golf Learning Center Technology Hitting Bays - This project provides budget for the design and construction of a partially enclosed structure to bring technology driven hitting bays to the golf center. The new structure will also house technology that would allow the balls to be tracked and for golfers to track the statistics of their game which can be used for game improvement strategies. The overall experience for the golfer is greatly improved and the facility will generate additional revenues. Funding is from the Golf Course Capital fund.

John Prince Park Campground Various Building Replacement - This project will replace the campground complex at John Prince Park. This project includes replacing the restroom, concession, and office areas to provide adequate security and office space for the campground operation.

Juno Beach Pier Renovation - This project provides budget for the pier renovations at Juno Beach Park. The pier is currently 22 years old. An engineering assessment was completed and determined that the pier has structural damage which needs to be repaired. The project includes replacement of all decking, handrails, reroofing of the covered pavilions, and replacement of various electrical and light fixtures.

Karen Marcus Ocean Park Preserve Design and Development - Karen Marcus Ocean Park Preserve is an undeveloped 150 acre property in Jupiter that has been approved for public park uses. This project includes the initial design of a master site plan and construction of infrastructure to support the phased construction of the park. As additional capital funding becomes available in future years, full development of the park will follow. This project will provide developed acres of beach parks necessary to maintain the established Comprehensive Plan Level of Service as a result of permits issued for residential development. The improvements will provide additional recreational facilities to serve the needs of residents in the North Park District. Future funding is from Zone 1 Park Impact Fees.

Morikami Museum Roof Replacement - This project provides budget for the roof replacement at Morikami Museum. The roof is currently 29 years old. The project is estimated to cost \$3 million. Facilities Development & Operations will be requesting \$250,000 per year and has asked Parks and Recreation to make up the difference. The target date for the replacement is 2026.

Ocean Inlet Park Coastal Resiliency Restoration - This project consists of raising the current elevation of the existing parking areas and park amenities to the north and south of the Boynton Inlet by approximately 2' to account for modifications to the inlet bulkheads. Environmental Resources Management is currently redesigning the inlet bulkheads to account for rising sea levels which will extend the height of the bulkheads by another 2'. In order to keep the existing recreation areas functional and open to the public the site needs to be raised to account for the higher bulkheads. The work includes the demolition of the parking areas, restroom, drainage system, pavilion, caretaker's residence, and other site improvements. The elevation will be raised by approximately 2' and new improvements such as drainage, parking, a restroom, and other to be determined park amenities will be constructed on the raised site.

Osprey Point Golf Course Bunkers Renovation - This project will fund the renovation of the bunkers at Osprey Point Golf Course. Funding is from the Golf Course Capital fund.

Osprey Point Golf Course Learning Academy - This project provides budget for the design and construction of a Golf Learning Center/Academy at Osprey Point Golf Course. This project will replace the current modular building with a permanent structure to include classroom space, covered hitting bays, office space, and a reception area. Funding is from the Golf Course Capital fund.



Large Capital Projects - Parks and Recreation continued

Park Ridge Golf Course Maintenance Building Renovations - This project will repair and renovate the maintenance building at Park Ridge Golf Course. The work will include weatherproofing, insulation replacement, roll up door repairs, and rusted sheet metal replacement. Funding is from the Golf Course Capital fund.

Peanut Island Park Improvements - This project includes the design and construction of new or repurposed facilities within Peanut Island Park. Project elements include repurposing the former Coast Guard station house, boat house, and Kennedy Bunker as a new historical and education interpretive center. Additional work includes the design and construction of underground infrastructure, docks, pathways, fencing, landscaping, exotic vegetation removal, environmental enhancements, lighting, and shoreline protection. This project will provide additional developed District park acres necessary to maintain the established Comprehensive Plan Level of Service. The proposed improvements will provide additional passive recreational facilities that will serve the needs of Palm Beach County residents.

Samuel Friedland Park Backstop Replacement - This project provides budget for the backstop replacement at the County Pines Recreational Complex at Samuel Friedland Park. The project will include design, permitting, and replacement of the backstop structure.

South Bay Park Railroad Cottage Restoration - This project will provide budget to restore the railroad cottage at South Bay RV Park. This project includes design, permitting, and restoration of the railroad cottage structure and associated infrastructure.

South Inlet Park Seawall Repairs - This project provides budget for the seawall repairs along at South Inlet Park. The existing seawall along the west side of the Boca Inlet has experienced loss of soil at several locations along the steel sheet pile wall. Based on an engineering evaluation, it was recommended that due to the condition of the reinforced concrete pile cap, the condition of the steel sheet piling, and the multitude of soil loss areas, the seawall should be replaced in its entirety. The project includes all engineering, permitting, and construction of the seawall.

Southwinds Golf Course Greens Renovation - This project will fund the renovation and re-grassing of 18 greens and a large practice putting green, renovation of the bunkers, modifications to the irrigation system, and improvements to a number of tees on the golf course. Funding is from the Golf Course Capital fund.

Southwinds Golf Course Irrigation System Improvements - This project will fund the modifications to the irrigation system that will result in more efficient irrigation operation and increased water savings. Funding is from the Golf Course Capital fund.

Villages of Windsor Park Design and Development Phase I - Villages of Windsor Park is an undeveloped 31.4 acre property that has been approved for public park uses. This project includes the initial design of a master site plan and construction of infrastructure to support the phased construction of the park. As additional capital funding becomes available, full development of the park will follow. This project will provide developed acres of district parks necessary to maintain the Comprehensive Plan Level of Service as a result of residential development in Park Impact Fee Zone 2. Future funding is from Zone 2 Park Impact Fees.

FY 2024 Capital Projects

WATER UTILITIES DEPARTMENT APPROVED CAPITAL PROJECTS BY FUNDING SOURCE FISCAL YEAR 2024 BUDGET (\$ in 1,000)

Project #	Description	User Fees	Other	Total Budget
Large Capital Projects				
W039	Broward Reclaimed Water Distribution Main	16,000	0	16,000
Small Capital Projects				
W006	Systemwide Buildings and Other Improvements	1,900	0	1,900
W004	Systemwide Wellfield Rehabilitation and Replacement	7,000	0	7,000
W007	Utility Line Relocations - County Road Projects	5,200	0	5,200
W019	Wastewater Collection System Extension	5,000	0	5,000
W031	Wastewater Collection System Lift Station Rehabilitation	7,000	0	7,000
W031	Wastewater Collection System Pipe Rehabilitation	3,000	0	3,000
W031	Water Distribution System Pipe Renewal and Replacement	8,000	0	8,000
W026	Water Treatment Plant #11 Improvements	2,000	0	2,000
W002	Water Treatment Plant #2 Renewal and Replacement	5,000	0	5,000
W003	Water Treatment Plant #3 Renewal and Replacement	2,000	0	2,000
W001	Water Treatment Plant #8 Renewal and Replacement	1,000	0	1,000
W026	Western Region Collection System Rehabilitation	2,000	0	2,000
W038	Western Region Water Distribution System Rehabilitation	4,900	0	4,900
Total Appropriations		70,000	0	70,000
Fund	Funding Recap	User Fees	Other	Total Budget
4011	Capital Improvements	70,000	0	70,000
Total		70,000	0	70,000

Large Capital Projects - Water Utilities Department

Broward Reclaimed Water Distribution Main - The department desires to make reclaimed water available to large users in the southern portion of Palm Beach County, but currently lacks sufficient available reclaimed water to service this need. Broward County is willing to provide this water as it is the most cost efficient and environmentally beneficial way to alleviate their current disposal issues. This joint project will require the department to manage the project and get reimbursed for 100% of the capital costs up front from Broward County. Broward County will then be subsequently reimbursed for these costs through user fees collected from customers.



Operating Impact of Capital Projects

After a capital project has been completed, it is possible for the project to have a continuing impact on the operating budget. For some capital improvements, such as new or expanded roadways, the impact on the County's operating budget is relatively small or may reduce costs due to maintenance savings (such as replacement of fire trucks and water lines). On the other hand, some major projects will require additional operations and maintenance costs to operate new or expanded facilities.

The future fiscal impact on the operating budget is outlined in each large capital project proposal. The operating cost projection section identifies costs related to operating the capital project when it is placed into service. Operating projections are developed using four categories: Staff (personnel services), Operating/Maintenance (O&M), Equipment, and Other. Operating costs may begin either at the start of a fiscal year or at some interim date during the fiscal year. Operating costs may also include one-time start-up costs that will occur only in the initial fiscal year.

Each proposal and its impact on the operating budget are reviewed by County Administration to determine its funding priority and level. The increase/decrease to the operating budget as a result of the approved capital projects is reflected in the final adopted budget.

The FY 2024 operating budget has increased by \$5.1 million due to capital projects expected to be completed. The following department's operating budgets have been impacted by these future capital projects:

Operating Impact of Capital By Department

Building Division (PZB)

\$2.46 million will be added to the operating budget in FY 2024, primarily due to the anticipation of additional staff upon the completion of the Vista Office Expansion project.

County Library

\$2.65 million will be added to the operating budget in FY 2024, primarily due to the anticipation of additional staff upon the completion of the Canyon Branch Library and Hypoluxo Branch Library.

Department of Airports

There is no impact to the operating budget.

Engineering and Public Works/5 Year Road Program

There is no impact to the operating budget.

Environmental Resource Management

A total of \$13,000 will be added to the operating budget in FY 2025, primarily due to staffing, operation, and maintenance of the Jupiter Ridge Natural Area Recreational and Support project and the Limestone Creek Natural Area Trails and Facilities.

Facilities Development & Operations

A total operating budget of \$62,000 is anticipated in FY 2025 for the operation and maintenance of the Medical Examiner Office Expansion and the PBSO Headquarters Data Center Building.

Fire Rescue

Approximately \$4.4 million will be added to the operating budget in FY 2025 for the staffing, equipment, operation, and maintenance of the Fire Station Agriculture Reserve Central.

Information System Services

There is no impact to the operating budget.

Miscellaneous/Non Departmental

There is no impact to the operating budget.

Parks and Recreation

A total of \$310,000 will be added in FY 2025 for the staffing, operation, and maintenance of Peanut Island Park and Villages of Windsor Park Design and Development Phase I.

Water Utilities Department

There is no impact to the operating budget.



Detail of Estimated Operating Impact of Capital Projects

OPERATING IMPACT OF CAPITAL PROJECTS

FY 2024 - FY 2028

(\$ in 1,000)

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Building Division (PZB)					
Vista Office Expansion	\$ 2,300	\$ 4,600	\$ 4,600	\$ 4,600	\$ 4,600
Central County (Vista) New Building Construction	160	160	160	160	160
Total	\$ 2,460	\$ 4,760	\$ 4,760	\$ 4,760	\$ 4,760
Environmental Resource Management					
Acreage Pines Boardwalk and Overlook	\$ -	\$ -	\$ 7	\$ 7	\$ 7
Delaware Scrub Wildlife Observation Platform	-	-	7	7	7
Frenchman's Forest Natural Area Rec and Support Facilities	-	-	7	7	7
Hungryland Slough Natural Area Trails and Facilities	-	-	11	11	11
Jupiter Ridge Natural Area Recreational and Support	-	7	7	7	7
Lake Park Scrub Natural Area Trails and Facilities	-	-	-	7	7
Lantana Scrub Natural Area Trails and Facilities	-	-	5	5	5
Limestone Creek Natural Area Trails and Facilities	-	6	6	6	6
Total	\$ -	\$ 13	\$ 50	\$ 57	\$ 57
Facilities Development & Operations					
810 Datura Building Replacement	\$ -	\$ -	\$ -	\$ 475	\$ 475
Animal Care and Control (ACC) Belvedere Expansion	-	-	973	973	973
Animal Care and Control West County Pahokee Replacement	-	-	-	679	679
Graphics Facility Expansion	-	-	-	7	7
Medical Examiner Office Expansion	-	51	51	51	51
PBSO Aviation Unit Expansion	-	-	-	-	55
PBSO Fleet Operations Improvements	-	-	6	6	6
PBSO Headquarters Data Center Building	-	11	11	11	11
Total	\$ -	\$ 62	\$ 1,041	\$ 2,202	\$ 2,257
Fire Rescue					
Fire Station Agriculture Reserve Central	\$ -	\$ 4,367	\$ 3,247	\$ 3,247	\$ 3,247
Fire Station 92 Lake Worth West	-	-	4,462	3,345	3,345
Fire Station Seminole Pratt / Beeline (Caloosa)	-	-	-	-	4,660
Total	\$ -	\$ 4,367	\$ 7,709	\$ 6,592	\$ 11,252
County Library					
Canyon Branch Library	\$ 2,499	\$ 4,054	\$ 4,054	\$ 4,054	\$ 4,054
Hypoluxo Branch Library	158	382	382	382	382
Total	\$ 2,657	\$ 4,436	\$ 4,436	\$ 4,436	\$ 4,436
Parks & Recreation					
Burt Aaronson SCR Park Phase III	\$ -	\$ -	\$ -	\$ -	\$ 6
Calypso Bay Waterpark Facility Repairs and Renovations	-	-	6	6	6
Carlin Park Improvements	-	-	6	6	6
Community Park New Development	-	24	24	24	24
DuBois Park Various Historic Buildings Repair and Renovation	-	-	6	6	6
John Prince Golf Learning Center Technology Hitting Bays	-	10	10	10	10
John Prince Park Improvements Phase IV	-	-	-	-	10
John Prince Park Parks Division Office Building Addition	-	-	-	10	10
Karen Marcus Ocean Park Preserve Design and Development	-	-	-	-	108
Lake Lytal Park Redevelopment and Expansion	-	-	-	-	98
Miliani Park Design and Development	-	-	108	142	142
Okeeheelee Golf Course Learning Center	-	-	-	6	6
Okeeheelee Park South Expansion	-	-	6	6	6
Osprey Point Golf Course Learning Academy	-	6	6	6	6



Park Ridge Golf Course Pro Shop	-	-	-	50	50
Peanut Island Park Improvements	-	118	140	140	140
Riverbend Park Development Phase IV	-	-	-	69	89
Riverbend/Loxahatchee River Battlefield Interpretive Center	-	-	-	-	24
Septic to Sewer Conversion	-	10	40	40	40
South Bay Park Railroad Cottage Restoration	-	3	3	3	3
Villages of Windsor Park Design and Development Phase I	-	139	186	186	186
West Delray Regional Park Improvements	-	-	-	-	6
Total	\$ -	\$ 310	\$ 541	\$ 710	\$ 982
Grand Total	\$ 5,117	\$ 13,948	\$ 18,537	\$ 18,757	\$ 23,744

DEBT

Debt Service Overview

This section of the Budget Document provides comprehensive information regarding Palm Beach County's Debt Service (principal and interest related to long-term debt) for FY 2024, and in future years.

The State of Florida does not impose a legal debt limit on local government issuers. However, Palm Beach County adheres to the Debt Policies listed in the Financial Policies section of this document.

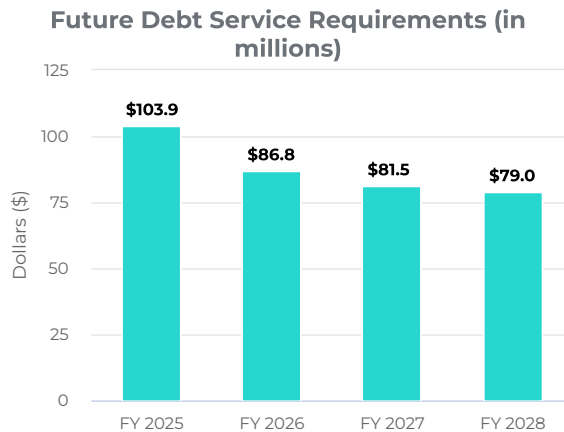
Palm Beach County covenants and agrees that it will not issue any indebtedness or incur any indebtedness from or supported by a pledge of Non-Ad Valorem revenues unless the County can show that following the issuance of or incurrence of such additional indebtedness, (i) the total amount of Non-Ad Valorem revenues (based on the most recent fiscal year for which audited financial statements are available) will be greater than 2.00 times the maximum debt service, (ii) the total amount of Non-Ad Valorem revenues in each fiscal year in which the bonds are outstanding will be greater than 2.00 times the non-self supporting debt service in each fiscal year, and (iii) the aggregate principal amount of non-self supporting debt bearing a variable interest rate will not exceed 25% of the aggregate principal amount of the non-self supporting debt.

Summary of Outstanding Bond Issues and Installment Debt

There are currently 27 County bond issues. Three are General Obligation issues, nineteen are Non-Self Supporting Revenue bonds, and five are Self-Supporting Enterprise Issues. At original issue, total County debt for these issues was \$1,163,813,851. The current outstanding balance on these issues is \$864,780,888. Additionally, there is one Public Improvement Revenue Note for the acquisition of environmentally sensitive lands.

Future Debt Service Requirements After FY 2024

Debt service requirements after FY 2024 are based on current outstanding County bond issues and other debt. The amounts are as follows:



Debt Service Ratios

This section of the Budget Document also provides a variety of statistical information, expressing the County's Debt Service in terms of common ratios used to present the debt capacities of the County. Based on these ratios, Palm Beach County is in a healthy debt capacity position.

Summary of Outstanding Bond Issues

Issue/Purpose	Amount Issued	Issue Date	Maturity Date	Amount Outstanding as of 10/1/23	Moody's Investor's Service	Standard & Poor's and Fitch
General Obligation Bonds						
Refund a portion of outstanding Series 2003A and 2005, Recreation and Culture Facilities	28,700,000	10/6/10	7/1/25	3,535,000	Aaa	AAA
Refund a portion of outstanding Series 2006, Library Facilities	11,865,000	8/19/14	8/1/25	3,080,000	Aaa	AAA
Refund a portion of outstanding Series 2006, Waterfront Access	28,035,000	8/19/14	8/1/26	9,755,000	Aaa	AAA
Total - General Obligation Bonds	\$68,600,000			\$16,370,000		
Non-Self-Supporting Revenue Bonds						
Permanent Financing Convention Ctr. Hotel Land initially paid for with Bond anticipation note	11,598,107	4/28/10	11/1/24	2,077,091	Aaa	AAA, AA+
Refund BAN for public building improvements - Four Points	16,189,340	4/17/12	3/1/27	4,618,636	Aaa	AAA, AA+
For a grant to Max Planck	13,180,000	10/9/13	12/1/28	5,875,806	Aaa	AAA, AA+
To construct the Convention Center Hotel	28,075,000	10/29/13	11/1/23	665,000	Aaa	AAA, AA+
Refund Series 2006, 2007A, 2007B and 2007C	72,445,000	10/1/14	11/1/27	39,605,000	Aaa	AAA, AA+
Refund Series 2008A and 2008-2	63,635,000	3/11/15	11/1/28	36,015,000	Aaa	AAA, AA+
To construct Convention Center Parking Garage and Airport Center improvements	63,155,000	5/20/15	11/1/35	45,485,000	Aaa	AAA, AA+
For a grant to Max Planck	18,805,000	10/14/15	12/1/25	6,180,000	Aaa	AAA, AA+
To construct Ballpark of the Palm Beaches	65,360,000	12/9/15	12/1/45	51,955,000	Aaa	AAA, AA+
Partial Refunding of Public Improvement Revenue Bonds for the Jail Expansion Project/Public Buildings	121,035,000	4/27/16	5/1/38	100,805,000	Aaa	AAA, AA+
Refunding of Public Improvement Revenue Bonds for the Ocean Avenue Bridge and Max Planck, Florida Corporation Projects	22,540,000	9/28/18	8/1/31	14,550,000	Aaa	AAA, AA+
Refund portion of Series 2011 Public Improvement Revenue Refunding Bonds for the Convention Center Project	41,830,000	2/13/20	11/1/30	36,655,000	Aaa	AAA, AA+



Refund portion of Series 2013 Taxable Public Improvement Revenue Bonds for the Convention Center Hotel Project	25,180,000	11/26/19	11/1/43	24,140,000	Aaa	AAA, AA+
To construct Supervisor of Elections Operations Building	51,050,000	4/29/21	12/1/40	48,005,000	Aaa	AAA, AA+
Refund portion of Series 2012 Public Improvement Revenue Refunding Bonds	44,705,000	4/29/21	12/1/24	24,575,000	Aaa	AAA, AA+
Taxable Refunding of Series 2015D Public Improvement Revenue Refunding Bonds	69,235,000	4/29/21	12/1/45	67,200,000	Aaa	AAA, AA+
To construct the Roger Dean Jupiter Stadium Expansion	34,550,000	5/2/23	12/1/47	34,550,000	Aaa	AAA, AA+
To construct the Roger Dean Jupiter Stadium Expansion	88,145,000	5/2/23	12/1/41	88,145,000	Aaa	AAA, AA+
To construct various capital improvements	47,315,000	6/8/23	5/1/43	47,315,000	Aaa	AAA, AA+

Total - Non-Self-Supporting Revenue Bonds	\$898,027,447			\$678,418,532		
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Self-Supporting Revenue Bonds

Refund Series 2006A	57,070,000	7/26/16	10/1/36	49,105,000	A1	A+, A+
Refund portion of Series 2006A Bonds	26,930,000	3/11/15	10/1/36	23,385,000	Aaa	AAA
Glades Utility Authority (GUA) was absorbed by County along with the outstanding debt.	9,706,404	5/1/13	5/15/33	4,449,355	No Rating	No Rating
Refund Series 2009	44,105,000	11/26/19	10/1/40	37,640,000	Aaa	AAA
Refund portion of Series 2013 Bonds	59,375,000	10/27/20	10/1/33	55,415,000	Aaa	AAA

Total - Self-Supporting Revenue Bonds	\$197,186,404			\$169,994,355		
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All County Budgetary Controlled Bonds	\$1,163,813,851			\$864,780,888		
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Moody's Investors Service, Standard & Poors, and Fitch ratings currently assign ratings of Aaa, AAA, and AAA, respectively, to the County's General Obligation Bonds and Aa1, AAA, and AA+, respectively, to the County's Revenue Bonds supported by a pledge on Non-Ad Valorem revenues. The above ratings reflect the current rating assigned by the rating agency.

Future Debt Service Requirements

Fiscal Year	General Obligation	Non-Self-Supporting Revenue	Self-Supporting Revenue	Total County Debt
2025	\$6,960,450	\$80,942,727	\$15,976,261	\$103,897,438
2026	3,450,500	67,420,979	15,974,768	86,846,247
2027	0	65,539,424	15,960,496	81,499,919
2028	0	63,137,348	15,897,994	79,035,342
Future	0	583,378,114	134,432,132	717,810,246
Total	\$10,410,950	\$860,418,592	\$198,241,651	\$1,069,071,193

Note: This table includes principal and interest on currently outstanding bond issues. Bonds expected to be issued in Fiscal Year 2024 are not included.

General Obligation Debt refers to tax-supported bond issues.

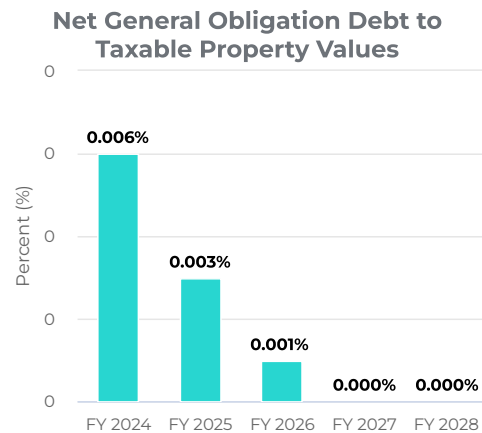
Non-Self-Supporting Revenue Debt refers to those bond issues and other debt which are supported from specific revenue sources other than property taxes or enterprise earnings. Examples of this category would include pledges of sales tax revenue, State revenue sharing, or other Non-Ad Valorem revenues.

Self-Supporting Revenue Debt refers to the bonds of the County's enterprise operations which generate sufficient revenues to satisfy their own debt service needs. This category includes the County Airports and Water Utilities.

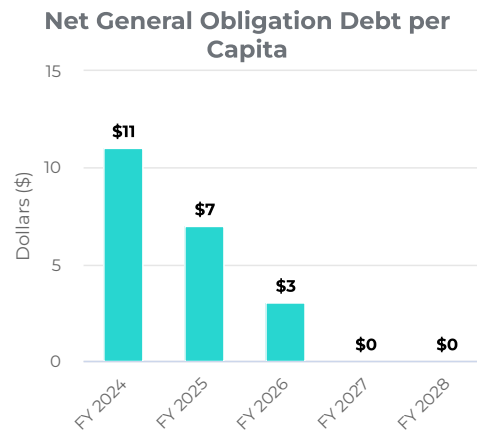
Debt Service Ratios

The charts below describe various debt ratios used to present and analyze the debt position and capabilities of the County.

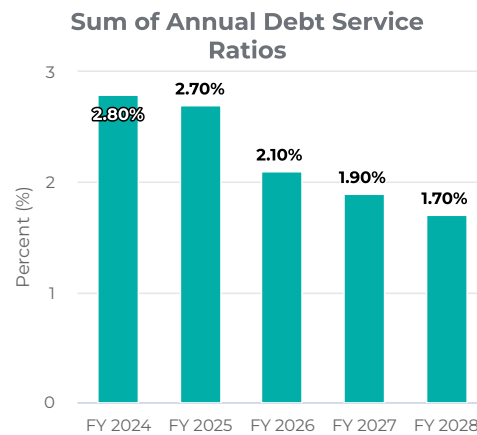
The first significant ratio is the ratio of net tax supported debt to taxable property values. This ratio indicates the proportion of tax supported debt (general obligation or voted debt), net of any debt service reserves, to the taxable values that can be assessed to support that debt. Palm Beach County currently has a ratio of 0.006%.



The second significant ratio is net tax supported debt per capita. This ratio indicates the net amount of tax supported debt per person in the County. Palm Beach County projects to have a ratio of \$11 per person for outstanding bond issues in FY 2024, and is projected to be approximately \$0 per person in FY 2027.



Two other significant ratios are the ratio of the annual debt service on tax supported debt to general operating expenditures, and the ratio of the annual debt service on non-self supporting revenue bond debt to general operating expenditures. These ratios indicate what proportion of the annual budget is going to debt service for governmental operations. Palm Beach County's ratios sum to 2.8% for FY 2024 with a projected decrease to 1.7% by FY 2028.



Restriction on Future Issuance on Non-Ad Valorem Debt

The County has covenanted in each fiscal year that its Non-Ad Valorem revenues be at least twice the annual amount of debt service on non-self-supporting debt. Additionally, the County has covenanted that the aggregate principal amount of non-self-supporting debt bearing a variable interest rate will not exceed 25% of the aggregate principal amount of non-self-supporting debt.

The ratio of Non-Ad Valorem revenues to debt service on non-self-supporting debt is projected to be 6.6% in FY 2024 and increase to 8.8% in FY 2028. In FY 2024 the percentage of non-self-supporting variable rate debt to total non-self-supporting debt is projected to be 0.4% and the County does not anticipate increasing its variable rate debt in the next couple of fiscal years.

In summary, Palm Beach County continues to be in a very strong debt capacity position.

Debt Service Data

	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
General Obligation Debt (Net)	\$16,370,000	\$9,975,000	\$3,350,000	\$0	\$0
Taxable Values (in \$1000's)	\$290,282,084	\$304,793,166	\$320,036,737	\$336,049,844	\$352,871,406
Percent of Net General Obligation Debt to Taxable Values	0.006%	0.003%	0.001%	0.000%	0.000%
Population Estimates	1,532,718	1,548,045	1,563,526	1,579,161	1,594,952
Net General Obligation Debt per Capita	\$11	\$7	\$3	\$0	\$0
General Operating Expenditures	\$3,096,383,977	\$3,224,405,013	\$3,365,799,669	\$3,526,566,050	\$3,694,929,891
Annual Debt Service General Obligation Debt	\$6,956,800	\$6,960,450	\$3,450,500	\$0	\$0
Percent of Annual Debt Service on General Obligation Debt to General Operating Expenditures	0.2%	0.2%	0.1%	0.0%	0.0%
Annual Debt Service Non-Self-Supporting Revenue Bond Debt	\$81,203,638	\$80,942,727	\$67,420,979	\$65,539,424	\$63,137,348
Percent of Annual Debt Service on Non-Self-Supporting Revenue Bond Debt to General Operating Expenditures	2.6%	2.5%	2.0%	1.9%	1.7%
Non-Ad Valorem Revenues	\$533,565,345	\$538,900,999	\$544,290,009	\$549,732,909	\$555,230,238
Ratio of Annual Debt Service on Non-Self-Supporting Revenue Bond Debt to Non-Ad Valorem Revenues	6.571	6.658	8.073	8.388	8.794
Percent of Variable Rate Non-Self-Supporting Debt to Total Non-Self-Supporting Debt	0.4%	0.4%	0.3%	0.2%	0.1%

\$28.7M General Obligation Refunding Bonds, Series 2010 (Recreation and Cultural Facilities)

	Amount Budgeted
Principal	\$1,725,000
Interest	176,750
Paying Agent Fees	1,500
Total	\$1,903,250

Budget Comment

This fund provides for the debt service on the refunding bonds, Series 2010 issued to provide the funds required to refund a portion of the County's General Obligation Bonds, Series 2003 & 2005. The bonds mature from 2011 to 2025 and pay an annual interest rate of 2% to 5%. Funds to retire the bonds are provided from ad valorem taxes.

Amortization Schedule

	Principal	Interest	Total
2011	\$245,000	\$1,034,199	\$1,279,199
2012	0	1,400,050	1,400,050
2013	0	1,400,050	1,400,050
2014	1,110,000	1,400,050	2,510,050
2015	1,160,000	1,355,650	2,515,650
2016	2,375,000	1,309,250	3,684,250
2017	2,495,000	1,190,500	3,685,500
2018	2,610,000	1,065,750	3,675,750
2019	2,745,000	935,250	3,680,250
2020	2,885,000	798,000	3,683,000
2021	3,025,000	653,750	3,678,750
2022	3,180,000	502,500	3,682,500
2023	3,335,000	343,500	3,678,500
2024	1,725,000	176,750	1,901,750
2025	1,810,000	90,500	1,900,500
	\$28,700,000	\$13,655,749	\$42,355,749

\$11.9M General Obligation Refunding Bonds, Series 2014 (Library Facilities)

	Amount Budgeted
Principal	\$1,515,000
Interest	92,400
Paying Agent Fees	1,250
Total	\$1,608,650

Budget Comment

This fund provides for the debt service on the refunding bonds, Series 2014 issued to provide the funds required to refund a portion of the County's General Obligation Bonds, Series 2006. The bonds mature from 2015 to 2025 and pay an annual interest rate of 3% to 5%. Funds to retire the bonds are provided from ad valorem taxes.

Amortization Schedule

	Principal	Interest	Total
2015	\$0	\$505,068	\$505,068
2016	0	531,650	531,650
2017	1,080,000	531,650	1,611,650
2018	1,130,000	477,650	1,607,650
2019	1,190,000	421,150	1,611,150
2020	1,250,000	361,650	1,611,650
2021	1,315,000	299,150	1,614,150
2022	1,375,000	233,400	1,608,400
2023	1,445,000	164,650	1,609,650
2024	1,515,000	92,400	1,607,400
2025	1,565,000	46,950	1,611,950
	\$11,865,000	\$3,665,368	\$15,530,368

\$28.0M General Obligation Refunding Bonds, Series 2014 (Waterfront Access)

	Amount Budgeted
Principal	\$3,155,000
Interest	292,650
Paying Agent Fees	1,250
Total	\$3,448,900

Budget Comment

This fund provides for the debt service on the refunding bonds, Series 2014 issued to provide the funds required to refund a portion of the County's General Obligation Bonds, Series 2006. The bonds mature from 2015 to 2026 and pay an annual interest rate of 3% to 5%. Funds to retire the bonds are provided from ad valorem taxes.

Amortization Schedule

	Principal	Interest	Total
2015	\$0	\$1,146,318	\$1,146,318
2016	0	1,206,650	1,206,650
2017	2,245,000	1,206,650	3,451,650
2018	2,355,000	1,094,400	3,449,400
2019	2,475,000	976,650	3,451,650
2020	2,600,000	852,900	3,452,900
2021	2,730,000	722,900	3,452,900
2022	2,865,000	586,400	3,451,400
2023	3,010,000	443,150	3,453,150
2024	3,155,000	292,650	3,447,650
2025	3,250,000	198,000	3,448,000
2026	3,350,000	100,500	3,450,500
	\$28,035,000	\$8,877,168	\$36,912,168

\$11.7M Public Improvement Revenue Note, Series 2008 (Environmentally Sensitive Land Acquisition Project)

	Amount Budgeted
Principal	\$584,884
Interest	150,000
Total	\$734,884

Budget Comment

This fund provides for the debt service on the Series 2008 Note issued to finance the cost of acquisition of environmentally sensitive land in Jupiter. The bonds mature from 2009 to 2028 and pay an annual interest rate of 3.11%. The funds for the retirement of the note will be payable from legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2008	\$0	\$157,555	\$157,555
2009	584,884	214,261	799,145
2010	584,834	121,932	706,766
2011	584,884	114,210	699,094
2012	584,884	107,784	692,668
2013	584,884	99,245	684,128
2014	584,884	90,366	675,250
2015	584,884	84,582	669,466
2016	584,884	87,445	672,329
2017	584,884	101,233	686,117
2018	584,884	127,563	712,447
2019	584,884	146,601	731,485
2020	584,884	96,699	681,583
2021	584,884	47,001	631,885
2022	584,884	127,329	712,213
2023	584,884	130,924	715,808
2024	584,884	150,000	734,884
2025	584,884	103,699	688,583
2026	584,884	77,474	662,358
2027	584,884	51,650	636,533
2028	584,884	25,825	610,709
	\$11,697,628	\$2,185,226	\$13,882,854

Note: This is a variable rate bond. Future interest has been estimated

\$11.6M Taxable Public Improvement Revenue Bonds, Series 2010 (Convention Center Hotel)

	Amount Budgeted
Principal	\$1,010,829
Interest	86,191
Total	\$1,097,020

Budget Comment

This fund provides for the debt service on the \$11,598,107 Taxable Revenue Bonds, Series 2010 that were issued for the purpose of paying principal and interest on the County's \$11.5 million Taxable Revenue Bond Participation Notes, Series 2007 (Convention Center Hotel Project). The bonds mature from 2010 to 2024 and pay an annual interest rate of 5.84%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2011	\$801,416	\$619,366	\$1,420,782
2012	532,646	577,485	1,110,131
2013	561,856	547,474	1,109,330
2014	592,668	515,817	1,108,485
2015	625,171	482,424	1,107,595
2016	659,454	447,200	1,106,654
2017	695,619	410,043	1,105,662
2018	733,767	370,850	1,104,616
2019	774,006	329,507	1,103,513
2020	816,453	285,897	1,102,349
2021	861,227	239,894	1,101,121
2022	908,457	191,369	1,099,826
2023	958,277	140,184	1,098,460
2024	1,010,829	86,191	1,097,019
2025	1,066,262	29,237	1,095,499
	\$11,598,108	\$5,272,938	\$16,871,046

\$16.2M Capital Improvement Revenue Refunding Bonds, Series 2012

	Amount Budgeted
Principal	\$1,133,064
Interest	102,114
Total	\$1,235,178

Budget Comment

This fund provides for the debt service on the Capital Improvement Revenue Refunding Bonds, Series 2012 issued (4/17/2012) to refund the Capital Improvement Bond Anticipation Note (BAN), Series 2009. The BAN was issued to finance improvements to Four Points and other governmental buildings. The refunding bonds mature in 2027 and pay an annual interest rate of 2.52%. Debt service is payable from legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2012	\$0	\$151,856	\$151,856
2013	987,273	395,532	1,382,804
2014	999,712	370,496	1,370,208
2015	1,012,309	345,145	1,357,454
2016	1,025,064	319,473	1,344,537
2017	1,037,980	293,479	1,331,459
2018	1,051,058	267,157	1,318,215
2019	1,064,301	240,504	1,304,805
2020	1,077,712	213,514	1,291,226
2021	1,091,291	186,185	1,277,476
2022	1,105,041	158,511	1,263,552
2023	1,118,965	130,489	1,249,453
2024	1,133,064	102,114	1,235,178
2025	1,147,340	73,380	1,220,720
2026	1,161,797	44,285	1,206,081
2027	1,176,435	14,823	1,191,258
	\$16,189,340	\$3,306,942	\$19,496,282

\$13.2M Public Improvement Revenue Bonds (Max Planck), Series 2013

	Amount Budgeted
Principal	\$920,759
Interest	176,391
Total	\$1,097,150

Budget Comment

This fund provides for the debt service on the Public Improvement Revenue Refunding Bonds, Series 2013 issued to provide funding for the third of five grant installments to Max Planck. The bonds mature in 2029 and pay an annual interest rate of 3.002%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2015	\$ 692,450	\$ 373,474	\$ 1,065,924
2016	757,481	308,182	1,065,663
2017	776,191	289,733	1,065,923
2018	795,363	270,477	1,065,839
2019	815,008	300,415	1,115,423
2020	835,139	280,451	1,115,590
2021	855,767	255,380	1,111,147
2022	876,904	229,690	1,106,595
2023	898,564	203,366	1,101,930
2024	9920,759	176,391	1,097,150
2025	943,501	148,750	1,092,251
2026	966,805	120,426	1,087,232
2027	990,685	91,403	1,082,088
2028	1,015,155	61,663	1,076,818
2029	1,038,901	31,188	1,070,088
	\$13,178,672	\$3,140,988	\$16,319,660

\$28.1M Taxable Public Improvement Revenue Bonds (Convention Center Hotel), Series 2013

	Amount Budgeted
Principal	\$665,000
Interest	12,469
Paying Agent Fees	1,000
Total	\$678,469

Budget Comment

This fund provides for the debt service on the Taxable Public Improvement Revenue Bonds, Series 2013 issued to provide funding for a contribution to the construction of a hotel at the Convention Center. The bonds were set to mature in 2044 and pay an annual interest rate of 1% to 5.25%. The source of funding is legally available non-ad valorem revenues. The Series 2013 Bonds were partially refunded by the \$25,180,000 Series 2019B Taxable Refunding Bonds on 11/26/19.

Amortization Schedule

	Principal	Interest	Total
2014	\$0	\$629,372	\$629,372
2015	550,000	1,242,163	1,792,163
2016	555,000	1,236,638	1,791,638
2017	560,000	1,230,363	1,790,363
2018	565,000	1,221,213	1,786,213
2019	580,000	1,209,763	1,789,763
2020	590,000	645,713	1,235,713
2021	605,000	79,144	684,144
2022	620,000	59,975	679,975
2023	645,000	37,031	682,031
2024	665,000	12,469	677,469
	\$5,915,000	\$7,603,841	\$13,518,841

\$72.4M Public Improvement Revenue Refunding Bonds, Series 2014A

	Amount Budgeted
Principal	\$7,385,000
Interest	1,555,025
Paying Agent Fees	1,500
Total	\$8,941,525

Budget Comment

This fund provides for the debt service on the Public Improvement Revenue Refunding Bonds, Series 2014A issued (10/1/2014) to refund the Series 2007A and Series 2007B bonds and partially refund the Series 2006 and Series 2007C bonds. The bonds mature in 2028 and pay an annual interest rate of 3% to 5%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2015	\$0	\$1,972,629	\$1,972,629
2016	265,000	3,375,025	3,640,025
2017	340,000	3,359,900	3,699,900
2018	355,000	3,342,525	3,697,525
2019	5,755,000	3,189,775	8,944,775
2020	6,055,000	2,894,525	8,949,525
2021	6,360,000	2,584,150	8,944,150
2022	6,685,000	2,258,025	8,943,025
2023	7,025,000	1,915,275	8,940,275
2024	7,385,000	1,555,025	8,940,025
2025	7,755,000	1,176,525	8,931,525
2026	8,150,000	778,900	8,928,900
2027	8,570,000	403,750	8,973,750
2028	7,745,000	116,175	7,861,175
	\$72,445,000	\$28,922,204	\$101,367,204

\$63.6M Public Improvement Revenue Refunding Bonds, Series 2015

	Amount Budgeted
Principal	\$5,330,000
Interest	1,470,350
Paying Agent Fees	1,200
Total	\$6,801,550

Budget Comment

This fund provides for the debt service on the Public Improvement Revenue Refunding Bonds, Series 2015 issued (3/11/2015) to refund the Series 2008A bonds and partially refund the Series 2008-2 bonds. The bonds mature in 2029 and pay an annual interest rate of 3% to 5%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2015	\$0	\$414,528	\$414,528
2016	2,330,000	2,926,350	5,256,350
2017	2,320,000	2,810,100	5,130,100
2018	950,000	2,728,350	3,678,350
2019	1,005,000	2,679,475	3,684,475
2020	5,385,000	2,519,725	7,904,725
2021	5,730,000	2,241,850	7,971,850
2022	4,830,000	1,977,850	6,807,850
2023	5,070,000	1,730,350	6,800,350
2024	5,330,000	1,470,350	6,800,350
2025	5,590,000	1,197,350	6,787,350
2026	5,870,000	910,850	6,780,850
2027	6,165,000	609,975	6,774,975
2028	6,405,000	327,750	6,732,750
2029	6,655,000	99,825	6,754,825
	\$63,635,000	\$24,644,678	\$88,279,678

\$121.0M Public Improvement Revenue Refunding Bonds, Series 2016

	Amount Budgeted
Principal	\$4,670,000
Interest	5,040,250
Paying Agent Fees	1,500
Total	\$9,711,750

Budget Comment

This fund provides for the debt service on the Public Improvement Revenue Refunding Bonds, Series 2016 issued (3/29/2016) to partially refund the Series 2008 bonds. The bonds mature in 2038 and pay an annual interest rate of 5%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2017	\$0	\$6,118,992	\$6,118,992
2018	0	6,051,750	6,051,750
2019	3,660,000	6,051,750	9,711,750
2020	3,845,000	5,868,750	9,713,750
2021	4,035,000	5,676,500	9,711,500
2022	4,240,000	5,474,750	9,714,750
2023	4,450,000	5,262,750	9,712,750
2024	4,670,000	5,040,250	9,710,250
2025	4,905,000	4,806,750	9,711,750
2026	5,150,000	4,561,500	9,711,500
2027	5,410,000	4,304,000	9,714,000
2028	5,680,000	4,033,500	9,713,500
2029	5,960,000	3,749,500	9,709,500
2030	6,260,000	3,451,500	9,711,500
2031	6,575,000	3,138,500	9,713,500
2032	6,900,000	2,809,750	9,709,750
2033	7,245,000	2,464,750	9,709,750
2034	7,610,000	2,102,500	9,712,500
2035	7,990,000	1,722,000	9,712,000
2036	8,390,000	1,322,500	9,712,500
2037	8,810,000	903,000	9,713,000
2038	9,250,000	462,500	9,712,500
	\$121,035,000	\$85,377,742	\$206,412,742

\$63.2M Public Improvement Revenue Bonds (Parking Garage and Airport Center Projects), Series 2015

	Amount Budgeted
Principal	\$2,800,000
Interest	1,597,281
Paying Agent Fees	2,500
Total	\$4,399,781

Budget Comment

This fund provides for the debt service on the Public Improvement Revenue Bonds, Series 2015A issued to provide funding for the purchase of equipment for the Convention Center Parking Garage and Airport Center renovations. The bonds mature in 2036 and pay an annual interest rate of 2% to 4%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2016	\$0	\$2,005,488	\$2,005,488
2017	2,320,000	2,082,431	4,402,431
2018	2,390,000	1,999,831	4,389,831
2019	2,485,000	1,927,181	4,412,181
2020	2,535,000	1,876,981	4,411,981
2021	2,585,000	1,825,781	4,410,781
2022	2,640,000	1,760,331	4,400,331
2023	2,715,000	1,680,006	4,395,006
2024	2,800,000	1,597,281	4,397,281
2025	2,880,000	1,497,681	4,377,681
2026	3,000,000	1,380,081	4,380,081
2027	3,120,000	1,257,681	4,377,681
2028	3,240,000	1,130,481	4,370,481
2029	3,370,000	998,281	4,368,281
2030	3,505,000	878,306	4,383,306
2031	3,610,000	769,325	4,379,325
2032	3,725,000	653,319	4,378,319
2033	3,845,000	531,238	4,376,238
2034	3,970,000	389,356	4,359,356
2035	4,125,000	227,456	4,352,456
2036	4,295,000	72,478	4,367,478
Total	\$63,185,000	\$26,540,998	\$89,635,998

\$18.8M Public Improvement Taxable Revenue Bonds (Max Planck), Series 2015B

	Amount Budgeted
Principal	\$2,005,000
Interest	141,346
Total	\$2,146,346

Budget Comment

This fund provides for the debt service on the Public Improvement Taxable Revenue Bonds, Series 2015B issued to provide funding for the fourth and fifth of five grant installments to Max Planck. The bonds mature in 2025 and pay an annual interest rate of 2.73%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2016	\$0	\$323,712	\$323,712
2017	1,660,000	490,718	2,150,718
2018	1,705,000	444,785	2,149,785
2019	1,755,000	397,556	2,152,556
2020	1,800,000	349,031	2,149,031
2021	1,850,000	299,208	2,149,208
2022	1,900,000	248,021	2,148,021
2023	1,955,000	195,400	2,150,400
2024	2,005,000	141,346	2,146,346
2025	2,060,000	85,859	2,145,859
2026	2,115,000	28,870	2,143,870
	\$16,805,000	\$3,004,504	\$21,809,504

\$65.4M Public Improvement Taxable Revenue Bonds (Professional Sports Facility), Series 2015C

	Amount Budgeted
Principal	\$2,795,000
Interest	2,196,476
Paying Agent Fees	1,906
Total	\$4,993,382

Budget Comment

This fund provides for the debt service on the Public Improvement Taxable Revenue Bonds, Series 2015C issued to provide funding for the construction of the Professional Sports Facility. The bonds mature in 2045 and pay an annual interest rate of 1.306% to 4.698%. The source of funding is legally available non-ad valorem revenues currently the first and fourth cent tourist development tax.

Amortization Schedule

	Principal	Interest	Total
2016	\$0	\$1,216,605	\$1,216,605
2017	0	2,546,382	2,546,382
2018	420,000	2,543,640	2,963,640
2019	2,495,000	2,519,228	5,014,228
2020	2,535,000	2,471,524	5,006,524
2021	2,590,000	2,415,006	5,005,006
2022	2,650,000	2,350,230	5,000,230
2023	2,715,000	2,277,142	4,992,142
2024	2,795,000	2,196,476	4,991,476
2025	2,880,000	2,109,304	4,989,304
2026	1,440,000	2,040,486	3,480,486
2027	1,425,000	1,992,276	3,417,276
2028	1,470,000	1,940,636	3,410,636
2029	1,525,000	1,884,975	3,409,975
2030	1,585,000	1,825,225	3,410,225
2031	1,645,000	1,761,323	3,406,323
2032	1,710,000	1,689,998	3,399,998
2033	1,790,000	1,611,283	3,401,283
2034	1,870,000	1,528,970	3,398,970
2035	1,955,000	1,442,946	3,397,946
2036	2,040,000	1,353,098	3,393,098
2037	2,130,000	1,257,185	3,387,185
2038	2,230,000	1,154,768	3,384,768
2039	2,485,000	1,044,013	3,529,013
2040	2,600,000	924,566	3,524,566
2041	2,725,000	799,482	3,524,482
2042	2,850,000	668,525	3,518,525
2043	2,985,000	531,461	3,516,461
2044	3,125,000	387,937	3,512,937
2045	3,270,000	237,719	3,507,719
2046	3,425,000	80,453	3,505,453
	\$65,360,000	\$48,802,863	\$114,162,863

\$51.1M Public Improvement Revenue Bonds (Supervisor of Elections Operations Facility), Series 2021A

	Amount Budgeted
Principal	\$1,745,000
Interest	2,044,175
Paying Agent Fees	1,500
Total	\$3,790,675

Budget Comment

This fund provides for the debt service on the Public Improvement Revenue Bonds, Series 2021A issued to provide funding for the construction of the Supervisor of Elections Operations Facility. The bonds mature in 2041 and pay an annual interest rate of 4% to 5%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2022	\$1,385,000	\$2,404,541	\$3,789,541
2023	1,660,000	2,129,300	3,789,300
2024	1,745,000	2,044,175	3,789,175
2025	1,835,000	1,954,675	3,789,675
2026	1,930,000	1,860,550	3,790,550
2027	2,030,000	1,761,550	3,791,550
2028	2,135,000	1,657,425	3,792,425
2029	2,245,000	1,547,925	3,792,925
2030	2,360,000	1,432,800	3,792,800
2031	2,480,000	1,311,800	3,791,800
2032	2,595,000	1,197,900	3,792,900
2033	2,700,000	1,092,000	3,792,000
2034	2,810,000	981,800	3,791,800
2035	2,925,000	867,100	3,792,100
2036	3,040,000	747,800	3,787,800
2037	3,165,000	623,700	3,788,700
2038	3,295,000	494,500	3,789,500
2039	3,430,000	360,000	3,790,000
2040	3,570,000	220,000	3,790,000
2041	3,715,000	74,300	3,789,300
	\$51,050,000	\$24,763,841	\$75,813,841

\$22.5M Revenue Improvement Refunding Bonds (Ocean Avenue Max Planck), Series 2018

	Amount Budgeted
Principal	\$1,685,000
Interest	420,495
Total	\$2,105,495

Budget Comment

This fund provides for the debt service on the Revenue Improvement Refunding Bonds, Series 2018 issued to refund the Series 2011 Public Improvement Revenue Bonds for the Ocean Avenue Bridge and Max Planck projects. The bonds mature from 2019 to 2031 and pay an annual interest rate of 2.89%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2019	\$1,620,000	\$548,267	\$2,168,267
2020	1,540,000	604,588	2,144,588
2021	1,575,000	560,082	2,135,082
2022	1,610,000	514,565	2,124,565
2023	1,645,000	468,036	2,113,036
2024	1,685,000	420,495	2,105,495
2025	1,720,000	371,799	2,091,799
2026	1,760,000	322,091	2,082,091
2027	1,795,000	271,227	2,066,227
2028	1,835,000	219,351	2,054,351
2029	1,875,000	166,320	2,041,320
2030	1,920,000	112,132	2,032,132
2031	1,960,000	56,644	2,016,644
	\$22,540,000	\$4,635,594	\$27,175,594

\$41.8M Taxable Revenue Improvement Refunding Bonds (Convention Center Project), Series 2019A

	Amount Budgeted
Principal	\$4,270,000
Interest	690,400
Paying Agent Fees	1,500
Total	\$4,961,900

Budget Comment

This fund provides for the debt service on the Taxable Revenue Improvement Refunding Bonds, Series 2019A issued (2/13/2020) to partially refund the Series 2011 Public Improvement Revenue Refunding Bonds for the Convention Center project. The bonds mature from 2021 to 2031 and pay an annual interest rate of 2.00%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2020	\$0	\$181,263	\$181,263
2021	495,000	831,650	1,326,650
2022	500,000	821,700	1,321,700
2023	4,180,000	774,900	4,954,900
2024	4,270,000	690,400	4,960,400
2025	4,355,000	604,150	4,959,150
2026	4,440,000	516,200	4,956,200
2027	4,530,000	426,500	4,956,500
2028	4,620,000	335,000	4,955,000
2029	4,715,000	241,650	4,956,650
2030	4,815,000	146,350	4,961,350
2031	4,910,000	49,100	4,959,100
	\$41,830,000	\$5,618,863	\$47,448,863

\$25.2M Taxable Revenue Imp. Refunding Bonds (Convention Center Hotel Project), Series 2019B

	Amount Budgeted
Principal	\$350,000
Interest	743,878
Paying Agent Fees	1,500
Total	\$1,095,378

Budget Comment

This fund provides for the debt service on the Taxable Revenue Improvement Refunding Bonds, Series 2019B issued (11/26/2019) to partially refund the Series 2013 Taxable Public Improvement Revenue Bonds for the Convention Center Hotel project. The bonds mature from 2021 to 2044 and pay an annual interest rate of from 3.00% to 3.35%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2020	\$0	\$335,974	\$335,974
2021	370,000	774,778	1,144,778
2022	330,000	764,278	1,094,278
2023	340,000	754,228	1,094,228
2024	350,000	743,878	1,093,878
2025	1,050,000	722,878	1,772,878
2026	1,085,000	690,853	1,775,853
2027	1,115,000	657,853	1,772,853
2028	1,150,000	623,878	1,773,878
2029	1,180,000	588,928	1,768,928
2030	1,220,000	552,928	1,772,928
2031	1,255,000	515,803	1,770,803
2032	1,290,000	477,628	1,767,628
2033	1,010,000	443,128	1,453,128
2034	1,045,000	412,303	1,457,303
2035	1,075,000	380,503	1,455,503
2036	1,110,000	347,728	1,457,728
2037	1,140,000	313,408	1,453,408
2038	1,175,000	277,525	1,452,525
2039	1,210,000	239,953	1,449,953
2040	1,250,000	200,593	1,450,593
2041	1,290,000	159,308	1,449,308
2042	1,335,000	115,995	1,450,995
2043	1,380,000	70,853	1,450,853
2044	1,425,000	23,869	1,448,869
Total	\$35,180,000	\$11,183,041	\$36,363,041

\$44.7M Taxable Public Improvement Revenue Refunding Bonds, Series 2021B

	Amount Budgeted
Principal	\$12,265,000
Interest	79,948
Paying Agent Fees	1,500
Total	\$12,346,448

Budget Comment

This fund provides for the debt service on the Taxable Public Improvement Revenue Refunding Bonds, Series 2021B issued (4/29/2021) to partially refund the Taxable Public Improvement Revenue Refunding Bonds, Series 2012. The bonds mature from 2022 to 2025 and pay an annual interest rate of from .20% to 1.00%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2022	\$1,350,000	\$155,935	\$1,505,935
2023	18,780,000	117,125	18,897,125
2024	12,265,000	79,948	12,344,948
2025	12,310,000	30,775	12,340,775
	\$44,705,000	\$383,783	\$45,088,783

\$69.2M Taxable Pub. Imp. Rev. Ref. Bonds (Professional Sports Franchise Facility Project), Series 2021C

	Amount Budgeted
Principal	\$1,095,000
Interest	1,389,420
Paying Agent Fees	1,500
Total	\$2,485,920

Budget Comment

This fund provides for the debt service on the Taxable Public Improvement Revenue Refunding Bonds, Series 2021C issued (4/29/2021) to refund the Series 2015D Taxable Public Improvement Revenue Bonds for the Professional Sports Franchise Facility Project. The bonds mature from 2022 to 2046 and pay an annual interest rate of from .50% to 2.75%. The source of funding is legally available non-ad valorem revenues currently the fourth cent tourist development tax as well as a State of Florida sales tax contribution.

Amortization Schedule

	Principal	Interest	Total
2022	\$950,000	\$1,536,295	\$2,486,295
2023	1,085,000	1,400,320	2,485,320
2024	1,095,000	1,389,420	2,484,420
2025	1,105,000	1,381,183	2,486,183
2026	2,610,000	1,367,001	3,977,001
2027	2,985,000	1,339,911	4,324,911
2028	3,020,000	1,303,855	4,323,855
2029	3,060,000	1,261,285	4,321,285
2030	3,105,000	1,212,708	4,317,708
2031	3,155,000	1,157,920	4,312,920
2032	3,210,000	1,099,030	4,309,030
2033	3,270,000	1,035,835	4,305,835
2034	3,335,000	968,118	4,303,118
2035	3,405,000	895,645	4,300,645
2036	3,480,000	818,170	4,298,170
2037	3,570,000	736,203	4,306,203
2038	3,655,000	650,395	4,305,395
2039	3,735,000	560,781	4,295,781
2040	3,830,000	467,153	4,297,153
2041	3,925,000	367,271	4,292,271
2042	3,005,000	275,449	3,280,449
2043	2,075,000	207,620	2,282,620
2044	2,135,000	150,785	2,285,785
2045	2,190,000	91,850	2,281,850
2046	2,245,000	30,869	2,275,869
	\$69,235,000	\$21,705,070	\$90,940,070

\$34.6M Pub. Imp. Rev. Bonds (Professional Sports Franchise Facility Project), Series 2023A

	Amount Budgeted
Principal	\$0
Interest	1,866,660
Paying Agent Fees	750
Total	\$1,867,410

Budget Comment

This fund provides for the debt service on the Public Improvement Revenue Bonds, Series 2023A issued (5/2/2023) to finance the Roger Dean Jupiter Stadium Expansion Professional Sports Franchise Facility Project. The bonds mature from 2024 to 2048 and pay an annual interest rate of 5.00%. The source of funding is legally available non-ad valorem revenues currently the first cent tourist development tax as well as a State of Florida sales tax contribution.

Amortization Schedule

	Principal	Interest	Total
2024	\$0	\$1,866,660	\$1,866,660
2025	0	1,727,500	1,727,500
2026	0	1,727,500	1,727,500
2027	0	1,727,500	1,727,500
2028	0	1,727,500	1,727,500
2029	0	1,727,500	1,727,500
2030	0	1,727,500	1,727,500
2031	0	1,727,500	1,727,500
2032	0	1,727,500	1,727,500
2033	0	1,727,500	1,727,500
2034	0	1,727,500	1,727,500
2035	0	1,727,500	1,727,500
2036	0	1,727,500	1,727,500
2037	0	1,727,500	1,727,500
2038	0	1,727,500	1,727,500
2039	0	1,727,500	1,727,500
2040	0	1,727,500	1,727,500
2041	0	1,727,500	1,727,500
2042	0	1,727,500	1,727,500
2043	5,065,000	1,600,875	6,665,875
2044	5,325,000	1,341,125	6,666,125
2045	5,595,000	1,068,125	6,663,125
2046	5,880,000	781,250	6,661,250
2047	6,185,000	479,625	6,664,625
2048	6,500,000	162,500	6,662,500
	\$34,560,000	\$30,395,160	\$72,945,160

\$88.1M Taxable Pub. Imp. Rev. Bonds (Professional Sports Franchise Facility Project), Series 2023B

	Amount Budgeted
Principal	\$2,765,000
Interest	4,188,635
Paying Agent Fees	750
Total	\$6,954,385

Budget Comment

This fund provides for the debt service on the Taxable Public Improvement Revenue Bonds, Series 2023B issued (5/2/2023) to finance the Roger Dean Jupiter Stadium Expansion Professional Sports Franchise Facility Project. The bonds mature from 2024 to 2042 and pay an annual interest rate of from 4.00% to 4.75%. The source of funding is legally available non-ad valorem revenues currently the teams' annual use fee.

Amortization Schedule

	Principal	Interest	Total
2024	\$2,765,000	\$4,188,635	\$6,953,635
2025	3,205,000	3,751,246	6,956,246
2026	3,335,000	3,617,176	6,952,176
2027	3,475,000	3,477,571	6,952,571
2028	3,625,000	3,332,021	6,957,021
2029	3,775,000	3,179,849	6,954,849
2030	3,935,000	3,020,339	6,955,339
2031	4,110,000	2,846,213	6,956,213
2032	4,300,000	2,656,988	6,956,988
2033	4,495,000	2,459,100	6,954,100
2034	4,700,000	2,252,213	6,952,213
2035	4,920,000	2,035,763	6,955,763
2036	5,145,000	1,809,300	6,954,300
2037	5,380,000	1,572,488	6,952,488
2038	5,630,000	1,324,763	6,954,763
2039	5,895,000	1,059,555	6,954,555
2040	6,180,000	775,793	6,955,793
2041	6,480,000	476,663	6,956,663
2042	6,795,000	161,381	6,956,381
Total	\$88,148,000	\$43,997,054	\$132,142,054

\$47.3M Pub. Imp. Rev. Bonds, Series 2023C

	Amount Budgeted
Principal	\$1,655,000
Interest	2,122,604
Paying Agent Fees	1,500
Total	\$3,779,104

Budget Comment

This fund provides for the debt service on the Public Improvement Revenue Bonds, Series 2023C issued (6/8/2023) to finance the Medical Examiner Office Expansion, the Mosquito Control Redevelopment, as well as generators and external hardening at critical County facilities. The bonds mature from 2024 to 2043 and pay an annual interest rate of 5.00%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2024	\$1,655,000	\$2,122,604	\$3,777,604
2025	1,495,000	2,283,000	3,778,000
2026	1,570,000	2,208,250	3,778,250
2027	1,650,000	2,129,750	3,779,750
2028	1,730,000	2,047,250	3,777,250
2029	1,815,000	1,960,750	3,775,750
2030	1,905,000	1,870,000	3,775,000
2031	2,005,000	1,774,750	3,779,750
2032	2,105,000	1,674,500	3,779,500
2033	2,210,000	1,569,250	3,779,250
2034	2,320,000	1,458,750	3,778,750
2035	2,435,000	1,342,750	3,777,750
2036	2,555,000	1,221,000	3,776,000
2037	2,685,000	1,093,250	3,778,250
2038	2,820,000	959,000	3,779,000
2039	2,960,000	818,000	3,778,000
2040	3,110,000	670,000	3,780,000
2041	3,265,000	514,500	3,779,500
2042	3,425,000	351,250	3,776,250
2043	3,600,000	180,000	3,780,000
	\$47,315,000	\$28,248,604	\$75,563,604

Airports Debt Service

	Amount Budgeted
Principal	\$2,775,000
Interest	2,455,250
Paying Agent Fees	7,000
Debt Service Reserve	0
Total	\$5,237,250

Budget Comment

The Department of Airports currently has one outstanding bond issue.

1) Airport System Revenue Refunding Bonds, Series 2016 - \$57,070,000 – The proceeds, together with certain other available funds, were used to currently refund the Series 2006A bonds. The debt service was structured to level the debt service in all outstanding airport bonds and will mature from 2017 to 2036.

Airports Debt Service Amortization Schedule

	Principal	Interest	Total
2007	\$0	\$370,468	\$370,468
2008	0	995,288	995,288
2009	0	995,288	995,288
2010	0	995,288	995,288
2011	0	995,288	995,288
2012	0	995,287	995,287
2013	0	995,288	995,288
2014	0	995,288	995,288
2015	2,425,000	995,288	3,420,288
2016	2,565,000	1,366,405	3,931,405
2017	2,815,000	3,549,128	6,364,128
2018	2,980,000	3,385,808	6,365,808
2019	3,145,000	3,211,744	6,356,744
2020	3,325,000	3,027,936	6,352,936
2021	2,400,000	2,833,500	5,233,500
2022	2,520,000	2,713,500	5,233,500
2023	2,645,000	2,587,500	5,232,500
2024	2,775,000	2,455,250	5,230,250
2025	2,915,000	2,316,500	5,231,500
2026	3,060,000	2,170,750	5,230,750
2027	3,210,000	2,017,750	5,227,750
2028	3,370,000	1,857,250	5,227,250
2029	3,540,000	1,688,750	5,228,750
2030	3,715,000	1,511,750	5,226,750
2031	3,900,000	1,326,000	5,226,000
2032	4,095,000	1,131,000	5,226,000
2033	4,295,000	926,250	5,221,250
2034	4,505,000	711,500	5,216,500
2035	4,745,000	486,250	5,231,250
2036	4,980,000	249,000	5,229,000
	\$73,925,000	\$49,856,292	\$123,781,292

Note: Airports budgets the October 1 principal and interest payments in the current year; however, for financial statement purposes, it is recorded in the year of payment.

Water Utilities Debt Service

	Amount Budgeted
Principal	\$7,782,296
Interest	2,960,090
Paying Agent Fees	6,000
Debt Service Reserve	3,506,825
Total	\$14,255,211

Budget Comment

The Water Utilities Department currently has three outstanding bond issues.

The Glades Utility Authority was absorbed by the County including outstanding loans (\$9,706,404)

1) Water & Sewer Revenue Refunding Bonds, Series 2019 - \$44,105,000 - The proceeds from this issue were used to refund the Series 2009 Revenue Bonds which were issued for the acquisition, construction, improvements and additions to the County's water and sewer system for the FPL Reclaimed Water Project.

2) Water & Sewer Revenue Refunding Bonds, Series 2015 - \$26,930,000 - The proceeds from this issue were used to refund a portion of the Series 2006A Bonds.

3) Water & Sewer Revenue Refunding Bonds, Series 2020 - \$59,375,000 - The proceeds from this issue were used to refund a portion of the Series 2013 Bonds.

Water Utilities Debt Service Amortization Schedule

	Principal	Interest	Total
2006	\$35,000	\$2,888,342	\$2,923,342
2007	2,075,000	6,421,725	8,496,725
2008	2,155,000	6,549,100	8,704,100
2009	2,225,000	6,473,675	8,698,675
2010	2,305,000	6,395,800	8,700,800
2011	2,385,000	6,314,900	8,699,900
2012	4,275,000	6,219,500	10,494,500
2013	4,475,316	4,673,133	9,148,449
2014	6,227,774	5,957,943	12,185,717
2015	6,988,934	5,775,472	12,764,406
2016	7,289,914	5,280,336	12,570,250
2017	8,077,947	4,959,610	13,037,557
2018	2,373,097	4,599,843	6,972,940
2019	4,805,453	4,462,389	9,267,841
2020	6,500,109	5,710,697	12,210,806
2021	7,092,202	5,043,318	12,135,520
2022	7,333,670	3,486,504	10,820,173
2023	7,585,366	3,238,907	10,824,273
2024	7,782,296	2,960,090	10,742,386
2025	7,914,464	2,830,297	10,744,761
2026	8,056,876	2,687,143	10,744,018
2027	8,204,535	2,528,210	10,732,746
2028	8,314,880	2,355,864	10,670,744
2029	8,496,972	2,164,584	10,661,557
2030	8,197,530	1,963,401	10,160,931
2031	8,377,779	1,756,036	10,133,816
2032	8,532,628	1,562,227	10,094,855
2033	8,691,395	1,397,548	10,088,943
2034	10,295,000	1,224,769	11,519,769
2035	10,600,000	916,850	11,516,850
2036	10,985,000	528,225	11,513,225
2037	2,985,000	185,738	3,170,738
2038	0	103,650	103,650
2039	0	103,650	103,650
2040	3,455,000	103,650	3,558,650
	\$205,094,137	\$119,823,125	\$324,917,262

Note: Water Utilities budgets the October 1 principal and interest payments in the current year; however, for financial statement purposes, it is recorded in the year of payment. Also, the 2022 amortization schedule does not match budget due to rounding.

SUPPLEMENTAL INFORMATION



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrual: Revenues that have been earned and/or expenditures that have been incurred and recognized for the current fiscal year, but not received or disbursed until the subsequent fiscal year. Annually, accruals are included in the revenue and expenditure amounts, including payables and outstanding encumbrances, reported in departments' budget documents and year-end financial statements.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Ad Valorem Equivalent Funding: Ad Valorem (Latin for according to value) is a tax levied on the assessed value of real or tangible personal property. It is also known as "Property Tax." Equivalent funding represents other non-Department specific revenues received in the General Fund, Sales Tax revenues, and Electric Utility Tax revenues.

Aggregate Millage Rate: The sum of all ad valorem taxes levied by the governing body of a county for countywide purposes excluding voted debt, 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. Expresses an "average" tax rate.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes, the fairness of financial statements, and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Assigned Fund Balance: The assigned fund balance includes amounts that are intended to be used for specific purposes that are neither restricted nor committed.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves, and equities of a fund or governmental unit at a specified date.

Balanced Budget: The County's Annual Budget shall be balanced; that is, the total estimated receipts, including balances brought forward, shall equal the total appropriations and reserves (Florida Statutes, 129.01(2)(c)).

Base Budget: Ongoing expense for personnel, contractual services, supplies, and the replacement of equipment required to maintain service levels previously authorized by the Board of County Commissioners.

Benchmark: A standard or point of reference used in measuring and/or judging the quality or value.



Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Board of County Commissioners (BCC): The legislative and governing body of a county, also referred to as the "County Commission."

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Bond Refinancing: The issuance of bonds to obtain better interest rates and/or bond conditions by paying off older bonds.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Budget Amendment: An increase or decrease in revenues with a corresponding increase or decrease in appropriations within the same fund. The budgeted fund total is changed.

Budget Document: The official written statement which presents the proposed budget to the legislative body (e.g., County Commission).

Budget Message: A general discussion of the budget presented in writing as a part of or supplement to the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the County Administrator.

Budget Transfer: A transfer of appropriations or revenues between two or more accounts within the same fund. The budgeted fund total is not changed.

Capital Assets: All real and tangible property used in the operation of a government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Capital Equipment: Equipment with a value in excess of \$5,000 and an expected life of more than one year; such as, automobiles, computers, and furniture.



Capital Improvement: Physical assets, constructed or purchased, that have a minimum useful life in excess of one year and a minimum cost of \$25,000. Capital improvements typically involve physical assets, such as, buildings, streets, water and sewage systems, and recreation facilities.

Capital Improvement Budget: A budget including those approved capital improvement projects contained in the first year of the Capital Improvement Program (CIP).

Capital Improvement Program (CIP): A plan for capital expenditures to be incurred each year over a fixed period of years to meet anticipated capital needs. It sets forth each project or other contemplated expenditure in which the County is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Outlay: Expenditures which result in the acquisition of, or addition to, fixed assets, such as, buildings, land, and roads.

Capital Project Fund: A fund established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary or Trust Funds).

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in and out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union regarding wages, hours, and working conditions.

Committed Fund Balance: The committed fund balance includes amounts that are constrained for specific purposes that are internally imposed by the County's highest level of decision-making authority, the Board of County Commissioners (BCC).

Communication Services Tax: A simplified tax structure for communications services, which was implemented in FY 2002. It combined seven different state and local taxes or fees and replaced them with a two-tiered tax composed of a state tax and a local option tax on communications services, including cable television.

Comprehensive Plan: Required under Chapter 163 of the Florida Statutes, the Plan shall prescribe principles, guidelines, and standards for the orderly and balanced future economic, social, physical, environmental, and fiscal development of the County.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Contingency: A reserve of funds which are set aside to cover emergencies or unforeseen events that occur during the fiscal year; such as, new federal or state mandates, shortfalls in revenue, and unanticipated expenditures.

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

County: A political subdivision of the State which is empowered to levy and collect taxes and provide services to citizens within its boundaries.

County Budget Officer: Each Board of County Commissioners, pursuant to Florida Statutes, Section 129.025, may designate a county budget officer to carry out budget duties as set forth in Chapter 129. In Palm Beach County, the County Administrator has been designated the County Budget Officer.



County Officers: Independently elected officials, including the Clerk & Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. These are also referred to as "Constitutional Officers."

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes, debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Debt Service Fund: A fund used to account for the accumulation of resources for, and payment of, general long-term debt principal and interest.

Deficit (Budget): The excess of budgeted expenditures over estimated revenues and receipts.

Department: An organizational unit responsible for carrying out a major governmental function such as Public Safety or Water Utilities.

Dependent Taxing Districts: Taxing Districts that appear separately on the tax bill and are under County control (e.g., County Library).

Depreciation: Expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget.

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fiscal Year: Any period of 12 consecutive months designated as the budget year. The fiscal year used by the County, which is set by State Statute, begins October 1st and ends September 30th of the following calendar year. The fiscal year is designated by the date on which it ends. For example, October 1, 2023 to September 30, 2024 would be Fiscal Year 2024.

Five-Year Trend: Represents the dollar and/or percentage change of a performance measure from the previous year actual and the five years previous.



Fixed Assets: Long-lived assets, such as buildings, equipment, and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs, or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Franchise Fee: A fee levied on a public service corporation in return for granting a privilege or permitting the use of public property. These fees are usually passed on to the corporation's customers as a cost of doing business. Electricity is subject to franchise fees.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Full-time Equivalent (F.T.E.): The number of approved positions equated to full-time basis (e.g., two half-time positions equal one full-time equivalent position).

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions, or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

Fund Balance: The excess of fund assets over fund liabilities. A negative fund balance is sometimes called a deficit.

GASB: The Governmental Accounting Standards Board is an independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets such as bridges, roads, sewers, etc. It also requires the presentation of a narrative statement of the government's financial performance, trends, and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other post-employment benefits (OPEB) in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of, and guidelines for, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Goal: A long-range desirable result attained by achieving objectives designed to implement a strategy.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from state and federal governments. Grants are usually made for specified purposes.



Half-Cent Sales Tax: A state-shared revenue source relying on a percentage of net sales tax revenues (one-half of the fifth cent) remitted to the state. Eligible county governments receive a distribution based on population-based formulas. Use of this revenue is restricted to countywide tax relief or governmental programs, as well as, long-term debt obligations related to capital projects.

Homestead Exemption: A deduction from the assessed value of property permanently occupied by the owner in the State of Florida. The exemption is now \$50,000 for all property owners who qualify.

Impact Fee: A charge to a developer and/or owner/builder to offset the cost of providing capital facilities to meet growth demands. The County assesses impact fees for capital facilities for parks, fire-rescue, library, law enforcement, public buildings, schools, and roads.

Independent Taxing Districts: Taxing districts that appear separately on the tax bill and are not under County control (e.g., Florida Inland Navigation District, Children Services).

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Infrastructure Surtax (IST or Surtax): On November 8, 2016, the County's one cent infrastructure surtax referendum was passed. The purpose of this surtax is to enable the County to complete the backlog of infrastructure, repair, and replacement projects that have occurred during the last several years of budget reductions.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Interfund Transfer: Movement of assets (usually cash) from one fund to another. Also referred to as "Transfers In/Out."

Intergovernmental Revenues: Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Service Fund: A fund established for the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

Internet of Things: In reference to the billions of physical devices around the world that are now connected to the internet and are all collecting and sharing data.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Lease-purchase Agreements: Contractual agreements which are termed leases, but which in substance amount to purchase contracts for real or personal property, usually for equipment and machinery.

Legally Adopted Budget: The total of the approved budgets of each County fund including budgeted transactions between funds.

Levy: To impose taxes, special assessments, or service charges for the support of County activities.

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

Line Item: A specific item or group of similar items defined by detail in a unique account in the financial records. Revenue and expenditure justifications are reviewed, anticipated, and appropriated at this level.



Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Major Fund: Funds whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

Management Team: A “team” consisting of the County Administrator, Deputy County Administrator, the Assistant County Administrators, and Directors of major County Departments.

Mandate: Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order or that is required as a condition of aid.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Millage Rate: Rate applied to taxable value to determine property taxes. A mill is 1/10th of a penny, or \$1.00 of tax for every \$1,000 of taxable value.

Mission: Describes what the organization does, who it does it for, and how it does it.

Municipal Services Benefit District: A special district created to provide for projects and/or services to a specifically defined area of the County and financed by a special assessment to only those citizens receiving the benefits of those projects or services.

Municipal Services Taxing District: A taxing district covering a segment of the County, with individual assessed values and millage rates, which provides municipal type services; such as, fire-rescue, and road and street improvements to residents of the area.

Municipality: A local government having governmental, corporate, and proprietary powers to enable it to conduct municipal government, perform municipal functions, and render municipal services.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties, but also bonds of the state and agencies of the state.

Net Budget: The gross budget less all interfund transfers and interdepartmental charges.

Non-Ad Valorem Assessments: Charges that are not based on property value, but are levied for specific services on each parcel of property.

Non-Ad Valorem Revenues: Revenues that are derived from a basis other than property value (e.g., Utility Tax, Gas Tax).

Non-Countywide Expenditures: Expenditures for the benefit of the unincorporated areas of the County (e.g., Sheriff's Road Patrol, Zoning).

Non-Countywide Revenues: Revenue derived from unincorporated areas of the County (e.g., Franchise Fees).

Non-Major Fund: Funds that do not meet the criteria to be classified as a major fund. Non-major funds can fall into four categories: Special Revenue Funds, Debt Service Funds, Capital Projects Funds, or Permanent Funds. All non-major funds must be reported in a single column of the respective fund financial statement.

Non-Operating Expenditures: The costs of government services which are not directly attributable to a specific County program or operation. Examples of Non-Operating Expenditures include debt service obligations and contributions to Human Service organizations.

Non-Operating Revenues: The incomes received by the government which are not directly attributable to providing a service (e.g., interest on investments).

Non-Spendable Fund Balance: Fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual requirements (e.g., inventory, prepaid).



Non-Tax Revenues: The revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for service, fines and forfeitures, and various other miscellaneous revenues.

Note: A short-term loan, typically with a maturity date of a year or less.

Objective: Something to be accomplished expressed in specific, well-defined and measurable terms, and achieved within a specific time frame.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Performance Measures: Specific quantitative and qualitative measures of work performed.

Personal Services: Items of expenditures in the operating budget for salaries and wages paid for services performed by County employees, including fringe benefit costs.

Portability: Allows residential property owners with an existing Homestead Exemption to transfer all or a significant portion of their “Save Our Homes” property tax savings to a new property within the state of Florida. Portability is an added benefit and is effective January 1, 2008.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end result.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Property Tax: Taxes derived from all non-exempt real property and tangible personal property used in a business located within the County. Property taxes are computed on the basis of multiplying the millage rate by the taxable value of real or personal property.

Proprietary Fund: A fund which operates similarly to the private sector and focuses on the measurement of net income.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve: A specified amount of funds set aside for the purpose of meeting future expenses. Expenditures may not be charged directly to reserve accounts. A budget transfer establishing a new appropriation must first be approved by the Board of County Commissioners.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Restricted Fund Balance: Restricted fund balance includes amounts that are constrained for specific purposes which are externally imposed by providers (such as grantors or creditors) or enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers.

Retained Earnings: An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue: Funds that the government receives as income. Revenue includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Rolled-back Rate: The millage rate which, exclusive of new construction, will provide the same property (ad valorem) tax revenue for each taxing entity as was levied during the prior year. The rolled-back rate accounts for changes in the market value of property and represents "no tax increase." The only source of additional tax revenue under the rolled-back rate is taxes levied upon new construction.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Save-Our-Homes: Section 193.155(1), F.S. provides, beginning in 1995 or the year after the property receives homestead exemption, an annual increase in assessment shall not exceed the lower of 3% or the percentage change in the C.P.I.

Senior Homestead Exemption: Certain low-income seniors in Palm Beach County may qualify for an additional \$25,000 exemption on their property's assessed value. For example, a home valued at \$100,000 would be taxed by the county on only \$25,000 after the Homestead and Senior Citizen exemptions are applied. The county's senior exemption does not apply to other taxing authorities, such as the school district and municipalities.

Service Level: Services or products which comprise the actual or expected output of a given program.

Single-Member District: A form of representation in which the residents of a District are represented by one County Commissioner voted into office by that District's residents.

Special Revenue Fund: A fund used to account for specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Spendable Fund Balance: Fund balances that are in spendable form include restricted, committed, assigned, and unassigned fund balances.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Statute: A law enacted by a duly organized and constituted legislative body.

Statutory Reserve: Florida Statute 129.01 (2)(b) requires revenues to be budgeted at 95% of reasonably anticipated receipts. Palm Beach County budgets a negative 5% Statutory Reserve to accomplish this.

Supplemental Requests: Departmental requests for additional funding in the budget year in order to increase or enhance existing service levels.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Equivalent Revenue: Any revenue that can be used to reduce ad valorem funding requirements on a dollar for dollar basis (e.g., franchise fees, utility taxes).



Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Rate Limit: The maximum legal property tax rate at which a taxing authority may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Taxable Value: The value used for computing the ad valorem taxes levied against property. The taxable value is the "assessed value" less any exemptions allowed by law.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Nor does the term include charges for services rendered only to those paying such charges (e.g., sewer service charges).

Transfers In/Out: Amounts transferred from one fund to another to assist in financing the services of the recipient fund.

TRIM Notice: The Florida Truth in Millage Law of 1980 requires a notice be sent annually to property taxpayers explaining any changes in the millage rate of each taxing authority from the prior year. The notice also includes the time and place of the first public hearings on proposed millage rates and is designed to keep the public informed about the taxing intentions of the various taxing authorities.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Truth in Millage Law (TRIM): A 1980 Florida law which changed the budget process for local taxing governments. It was designed to keep the public informed about the taxing intentions of the various taxing authorities.

Unassigned Fund Balance: Unassigned fund balance includes amounts in the general fund that have not been classified as restricted, committed or assigned. Unassigned fund balance could also include deficit residual balances for any governmental funds after reporting amounts as restricted, committed, or assigned.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Unincorporated Area: That portion of the County which is not within the boundaries of any municipality.

Unit: A unit of financial reporting and management responsibility under the County's financial system.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected.

User (Fees) Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Utility Tax: A tax levied by the County on the customers of various utilities (e.g., electricity, metered or bottled gas, and water). The tax rate may be levied up to 10.0 percent of the sales price of such utility service or commodity.

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.



Acronyms

A

ACC - Animal Care and Control
ACFR - Annual Comprehensive Financial Report
ACI - Abundant Community Initiative
ADA - Americans with Disabilities Act
AED - Automated External Defibrillator
ARFF - Aircraft Rescue Fire Fighting
ARPA - American Rescue Plan Act
AV - Audio/Visual

B

BBF - Balance Brought Forward
BCC - Board of County Commissioners
BEBR - Bureau of Economics and Business Research
BIM - Budget Instruction Manual

C

CA - Consumer Affairs
CAP - Community Action Program
CARES - Coronavirus Aid, Relief, and Economic Security Act
CBA - Community Based Agencies
CBB - Community Bulletin Board
CBD - Central Business District
CCRT - Countywide Community Revitalization Team
CCTV - Closed Circuit Television
CDBG - Community Development Block Grant
CDC - Contract Development & Control Division
CEP - Connection Efficiencies Project
CERT - Certified Emergency Response Team
CEU - Continuing Education Unit
CID - Capital Improvements Division
CIP - Capital Improvement Program
CJC - Criminal Justice Commission
CMS - Contract Management System
CO - Change Order
COE - Commission on Ethics
COOP - Cooperative Extension
CPE - Cost per Enplanement
CPI - Consumer Price Index
CPR - Cardiopulmonary Resuscitation
C&R - Compensation & Records
CRA - Community Redevelopment Agency
CSA - Consultant Service Authorization
CSBG - Community Service Block Grant
CSC - Children Services Counsel
CSD - Community Services Department
CST - Communications Service Tax
CW - Countywide

D

DEP - Department of Environmental Protection
DOA - Department of Airports
DOE - Department of Energy
DOJ - Department of Justice
DOR - Department of Revenue



DOSS - Division of Senior Services
DPO - Decentralized Purchase Order
DRO - Development Review Officer
DROP - Deferred Retirement Option Plan
DS - Debt Service
DTPB - Discover the Palm Beaches

E

EAP - Employee Assistance Program
ECMS - Enterprise Contract Management System
EDDM - Every Door Direct Meal
EDRP - Employee Disaster Response Plan
EEO - Equal Employment Office/Opportunity
EEOC - Equal Employment Opportunity Commission
EFNEP - Expanded Food and Nutrition Education Program
EHEAP - Emergency Home Energy Assistance for the Elderly Program
EIC - Emergency Information Center
ELC - Early Learning Coalition
EM - Emergency Management
EMS - Emergency Medical Services
EOC - Emergency Operations Center
EOD - Explosive and Ordinance Division
EPA - Environmental Protection Agency
ERC - Electronic Review Comments
ERM - Environmental Resource Management
ESRI - Environmental Systems Research Institute
ES/LC - Employee Safety & Loss Control Division
ESS - Electronic Services & Security

F

FAA - Federal Aviation Administration / Financially Assisted Agency
FAC - Florida Association of Counties
FAMO - Fixed Asset Management Office
FARDA - Florida Atlantic Research & Development Authority
FAU - Florida Atlantic University
FCC - Federal Communications Commission
FCDP - Farmworker Career Development Program
FCHR - Florida Commission of Human Relations
FDEP - Florida Department of Environmental Protection
FDLE - Florida Department of Law Enforcement
FDO - Facilities Development & Operations
FDOT - FL. Department of Transportation
FEMA - Federal Emergency Management Agency
FEP - Fair Employment Programs
FIND - Florida Inland Navigation District
FL - ESOOS - Florida Enhanced State Opioid Overdose Surveillance
FMLA - Family Medical Leave Act
FNP - Family Nutrition Program
FPL - Florida Power and Light
FPTA - Florida Public Transportation Association
FR - Fire Rescue
FRS - Florida Retirement System
FS - Florida Statutes
FTA - Federal Transit Administration
FTC - Film and Television Commission
FTE - Full-Time Equivalent
FVIP - Family Violence Intervention Program
FY - Fiscal Year



G

GAAP - Generally Accepted Accounting Principles
GAL- Guardian Ad Litem
GFOA - Government Finance Officers Association
GIS - Geographic Information System / General Industry Standards
GI - Group Insurance
GO - General Obligation
GUA - Glades Utility Authority

H

HB - House Bill
HCD - Health Care District
HD - High Definition
HED - Housing and Economic Development
HEROS - Helping Emergency Responders Obtain Support
HOME - Home Investment Partnership Program
HOT - Homeless Outreach Team
HR - Human Resources
HRFC - Highridge Family Center
HRIS - Human Resources Information System
HUD - Housing and Urban Development

I

IBM - International Business Machines
IBS - Integrated Business Solutions
IFAP - Impact Fee Assistance Program
IFAS - Institute of Food and Agricultural Sciences
IFB - Invitation for Bid
IRP- Intermediary Relending Program
ISO - Insurance Service Office
ISP - Internet Service Provider
ISS - Information Systems Services
IST - Infrastructure Surtax
IT - Information Technology
IVR- Interactive Voice Response

J

JS - Justice Services
JVS - Judicial Viewer System

K

KPIs - Key Performance Indicators

L

LA - Legislative Affairs
LAN - Local Area Network
LAS - Legal Aid Society
LC - Loss Control
LCSW - Licensed Clinical Social Worker
LETf - Law Enforcement Trust Fund
LGBTQ+ - Lesbian, Gay, Bisexual, Transgender, Queer or Questioning
LHAP - Local Housing Assistance Plan
LIHEAP- Low Income Home Energy Assistance Program
LOS - Levels of Service
LRTP - Long Range Transportation Plan
LWL - Lake Worth Lagoon



M

MAT - Medically Assisted Treatment
MBG - Mounts Botanical Garden
MDI - Medicolegal Death Investigator
ME - Medical Examiner
MGD - Millions Gallons per Day
MHI - Mortgage and Housing Investments
MIH - Mobile Integrated Health
MOT - Mobilization of Traffic
MSTU - Municipal Service Taxing Unit

N

NACo - National Association of Counties
NACPRO - National Association of County Parks and Recreation Officials
NAME - National Association of Medical Examiners
NATEF - National Automotive Technicians Education Foundation
NAV - Non Ad Valorem
NEAT - Neighborhood Engagement and Transformation Grant
NENA - Northeast Everglades Natural Areas
NER - New Employee Requisition
NFIP - National Flood Insurance Program
NIGP - National Institute of Government Purchasing
NIMS - National Incident Management System
NJF - North Jupiter Flatwoods
NOC - Network Operations Center
NOFO - Notice of Funding Opportunity
NOV - Notices of Violation
NPDES - National Pollution Discharge Elimination System
NSP - Neighborhood Stabilization Program

O

O&M - Operations & Maintenance
OCP - Outreach and Community Programming Division
OCR - Office of Community Revitalization
ODE&I - Office of Diversity, Equity and Inclusion
OEBO - Office of Equal Business Opportunity
OEO - Office of Equal Opportunity
OFMB - Office of Financial Management & Budget
OHC - Occupational Health Clinic
OIG - Office of Inspector General
OSHA - Occupational Safety & Health Administration

P

PAARL - Peggy Adams Animal Rescue League
PACE - Property Assessed Clean Energy
PAFR - Popular Annual Financial Reporting
PAPA - Property Appraiser Public Access
PB - Performance Budgeting
PBC - Palm Beach County
PBCCC - Palm Beach County Convention Center
PBCFR - Palm Beach County Fire Rescue
PBCHD - Palm Beach County Health Department
PBCSD - Palm Beach County School District
PBIA - Palm Beach International Airport
PBSO - Palm Beach Sheriff's Office
PCI - Property and Casualty Insurance
PDF - Portable Document Format



PEMT - Public Emergency Medical Transportation
PIU - Public Information Unit
PM - Preventative Maintenance
PPE - Personal Protective Equipment
PPL - Paid Parental Leave
PPM - Policies & Procedures Manual/Memoranda
PREM - Property and Real Estate Management
PRR - Public Record Requests
PSA - Public Service Announcement
PSAP - Public Safety Answering Points
PTSB - Palm Tran Service Board
PTSD - Post Traumatic Stress Disorder
PT-Stat - Palm Tran Statistics
PZB - Planning, Zoning & Building

Q

QIS - Quality Improvement System
QTI - Qualified Targeted Industry
QCT - Qualified Census Tract

R

REAP - Revitalization's Resident Education to Action Program
RFP - Request for Proposal
RFQ - Request for Quote
RFS - Request for Submittal
RLF - Revolving Loan Fund
ROUTES - Rural Opportunities to Use Transportation for Economic Success
RPM - Route Performance Maximization
RPQ - Request for Pre-Qualification
RRH - Rapid Re-Housing
R&S - Recruitment & Selection
RTFC - Residential, Treatment, and Family Counseling
RW - Ryan White Program

S

SAO - State Attorney's Office
SCOP - Small County Outreach Program
SCR - Selective Catalytic Reduction
SCSP - Summer Camp Scholarship Program
SHIP - State Housing Initiative Program
SLA - Service Level Agreement
SMART - Strengthening Marriage and Relationship Training
S/M/WBE - Small/Minority/Women's Business Enterprise
SNAP - Supplemental Nutrition Assistance Program
SOE - Supervisor of Elections
SRCO - Site Rehabilitation Completion Order
STAC - State Attorney Case Management System
STARS - Senior Tracking and Referral System
STEM - Science, Technology, Engineering, Mathematics
STEP - Systematic Training for Effective Parenting
SWA - Solid Waste Authority

T

TA - Testing and Assessment
TAMP - Transit Asset Management Plan
TAS - Time & Attendance System
TD - Transportation Disadvantaged
TDC - Tourist Development Council



TDP - Transit Development Plan
TEA - Time Entry Applications
TED - Technology, Enterprise and Development
TIP - Transportation Improvement Program
TNC - Transportation Network Company
TNVR - Trap, Neuter, Vaccinate, and Return
T&OD - Training and Organizational Development
TPA - Transportation Planning Agency
TPS - Traffic Performance Standards
TRC - Therapeutic Recreation Center
TRIM - Truth in Millage
TSA - Transportation Security Administration
TSP - Transit Signal Priority

U

UASI - Urban Area Security Initiative
UF - University of Florida
ULDC - Unified Land Development Code
UPS - Universal Power System
USACE - United States Army Corps of Engineers
USDA - United States Department of Agriculture

V

VAB - Value Adjustment Board
VFH - Vehicle For Hire
VoIP - Voice over Internet Protocol
VS - Victim Services
VSS - Vendor Self Service

W

WAP - Waterways Assistance Program
WC - Worker's Compensation
WHC - Working in a Higher Classification
WPS - Worker Protection Standards
WUD - Water Utilities Department
WUI - Wildlands Urban Interface

Y

YEC - Youth Empowerment Centers
YFC - Youth Family Counseling
YMP - Youth Master Plan
YSD - Youth Services Department



COVER PHOTO

This photograph was taken by Benji Studt at Environmental Resources Management.



Palm Beach County
Board of County Commissioners