The background of the entire page is a tropical beach scene. The top portion shows lush green palm trees against a bright sky. The middle portion shows clear, shallow blue water. The bottom portion shows a sandy beach with white waves washing onto the shore.

PALM

BEACH

COUNTY

**Fiscal Year 2015
BUDGET IN BRIEF**

Palm Beach County Principal Officials

Board of County Commissioners:



Top row from left to right: *Steven L. Abrams (District 4), Melissa McKinlay (District 6), Paulette Burdick (District 2), and Hal R. Valeche (District 1)*

Bottom row from left to right: *Priscilla A. Taylor (District 7), Shelley Vana (Mayor, District 3), and Mary Lou Berger (Vice Mayor, District 5)*

Constitutional Officers:

Sharon R. Bock,
Clerk & Comptroller

Susan Bucher,
Supervisor of Elections

Gary R. Nikolits,
Property Appraiser

Ric L. Bradshaw,
Sheriff

Anne M. Gannon,
Tax Collector

Appointed Officials:

Robert Weisman, County Administrator

Denise Nieman, County Attorney

Joseph Bergeron, Internal Auditor

Office of Financial Management and Budget:

Elizabeth Bloeser, OFMB Director

John Wilson, Budget Director

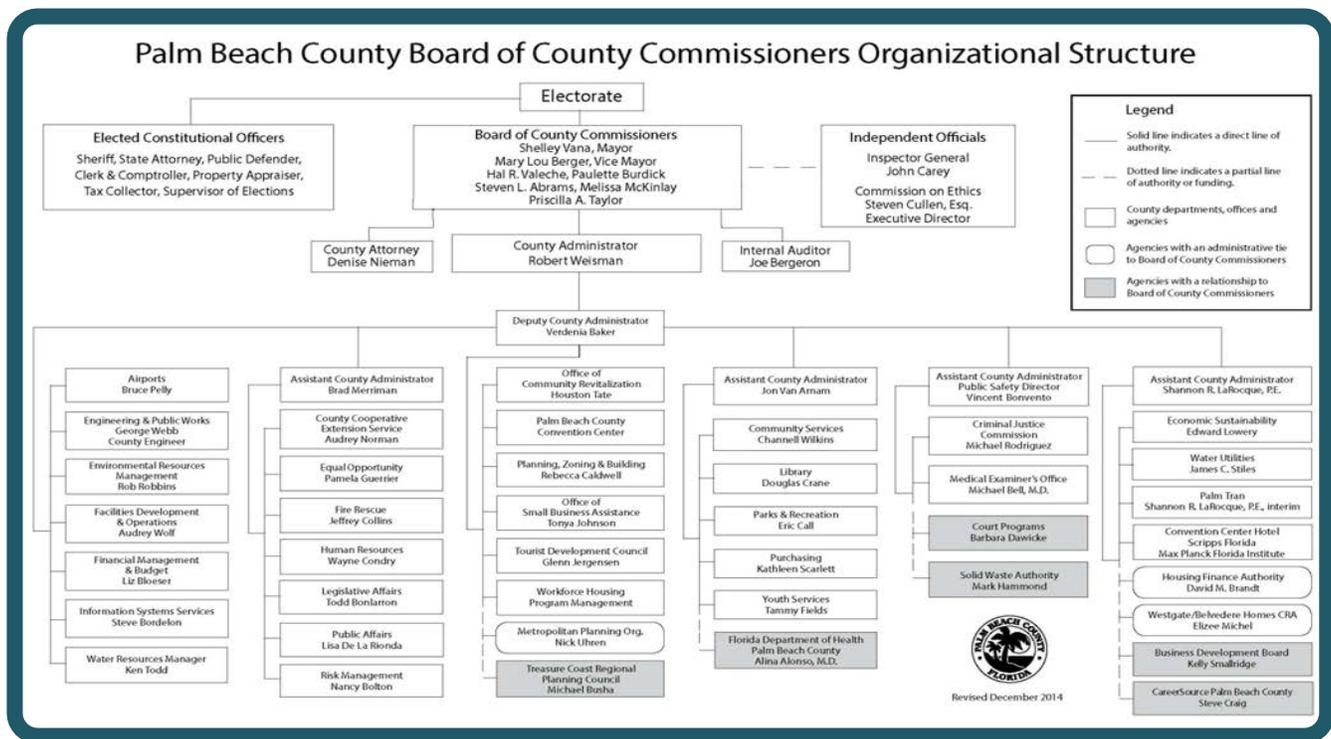
Marianela Diaz, Assistant Budget Director

Form of Government

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

Legislative Branch - Board of County Commissioners

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



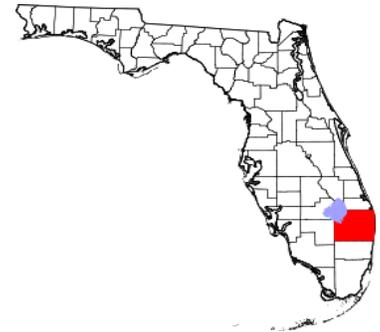
Other Branches of Government

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

Fact Sheet

About Palm Beach County

- Largest in area of Florida's 67 counties.
- 70 miles north of Miami and 150 miles south of Orlando
- Population – 1,360,238
- Median Age - 44
- Median Household Income - \$51,804
- Average Household Size - 2.55
- Municipalities - 38
- Registered Voters - 849,984
- Form of Government - Commission - County Administrator



<u>Sheriff's Office</u>	
Law Enforcement Officers	1,510
Corrections Officers	689
Civilian Staff	1,783

Palm Beach County Sheriff's Office Headquarters

<u>Fire Protection</u>	
Suppression Units	67
Advanced Life Support Units	101
Fire Stations	49
Employees (Certified Firefighters)	1,299
Employees (Non-Certified)	195
FY14 Total Fire Runs	19,971
FY14 Total EMS Runs	103,677
FY14 Average Response Time	6:35

Fire Rescue Headquarters

<u>Parks and Recreation Amenities</u>	
Golf Course	5
Fitness Trails	10
Marina	1
Playgrounds	99
Parks	81
Water / Splash Parks / Pools	11
Dog Parks	3
Museum	1
Community / Civic Centers	4
Rec Centers	4
Nature Centers	3
Equestrian Parks	5
Beaches	16
Campgrounds	3
Amphitheaters	3

Okeehetee Golf Course

Budget Facts

Budget

The budget is a plan for the accomplishment of goals and objectives within programs identified as being necessary to the purpose of Palm Beach County government.

Basis for Budgeting

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

Fiscal Year

Palm Beach County's budget is based on a fiscal, rather than calendar year. Thus FY 2015 is from October 1, 2014 through September 30, 2015.

Budget Development Strategy

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

Although not exclusive, the following is a list of priorities for FY 2015

Short Term Goals

- Jobs
- Water Quality
- Public Safety
- Poverty
- Youth Services
- Environmental Protection
- Agricultural Protection
- Program Effectiveness
- Maintain Infrastructure
- Fill Key Mgmt Positions
- Transportation (PalmTran)
- Housing in the Glades
- Funding Road Repair
- Homelessness

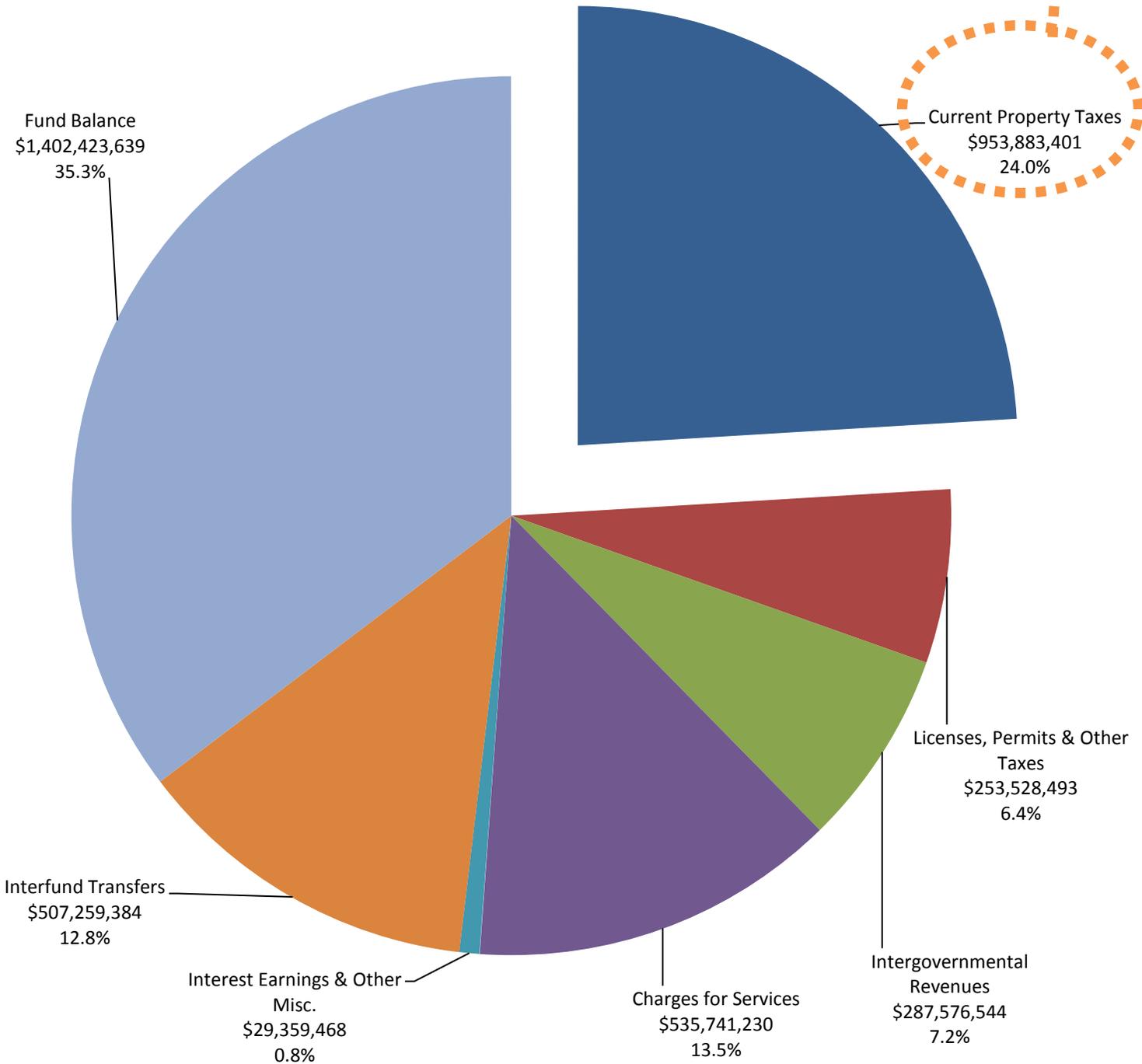
Long Term Goals & Policies

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

Revenues:

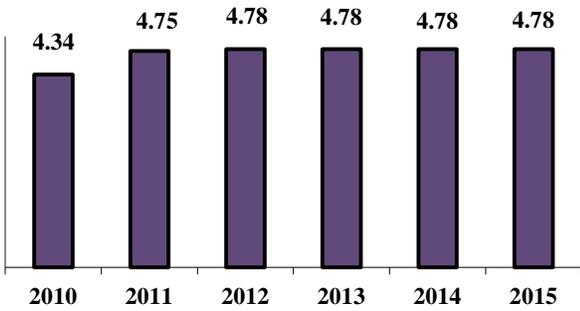
Where the Money Comes From

Total of all Sources: \$3,969,772,159

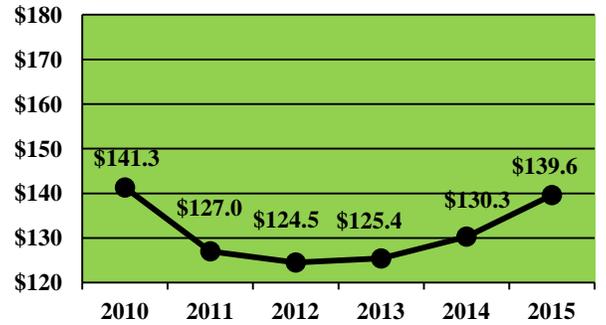


How Countywide Property Tax is Calculated

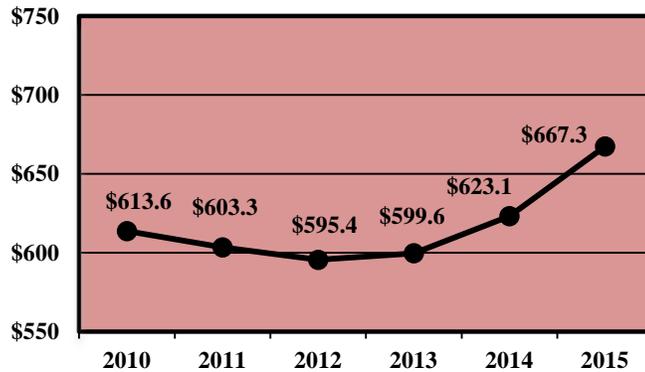
Countywide Operating Millage History
(tax per \$1,000 in taxable value)



Taxable Values History
(in billions)



Countywide Ad Valorem Tax History
(in millions)



Taxing District	Millage Rate	\$ Generated
Countywide	4.7815	667,348,198
Countywide Voted Debt	0.1914	26,726,391
<i>Countywide Millage Subtotal</i>	<i>4.9729</i>	
Library District	0.5491	41,552,138
Library District Voted Debt	0.0533	4,033,380
<i>Library Millage Subtotal</i>	<i>0.6024</i>	
Fire Rescue:		
Main MSTU	3.4581	196,637,074
Jupiter MSTU	2.1748	17,586,220
		953,883,401

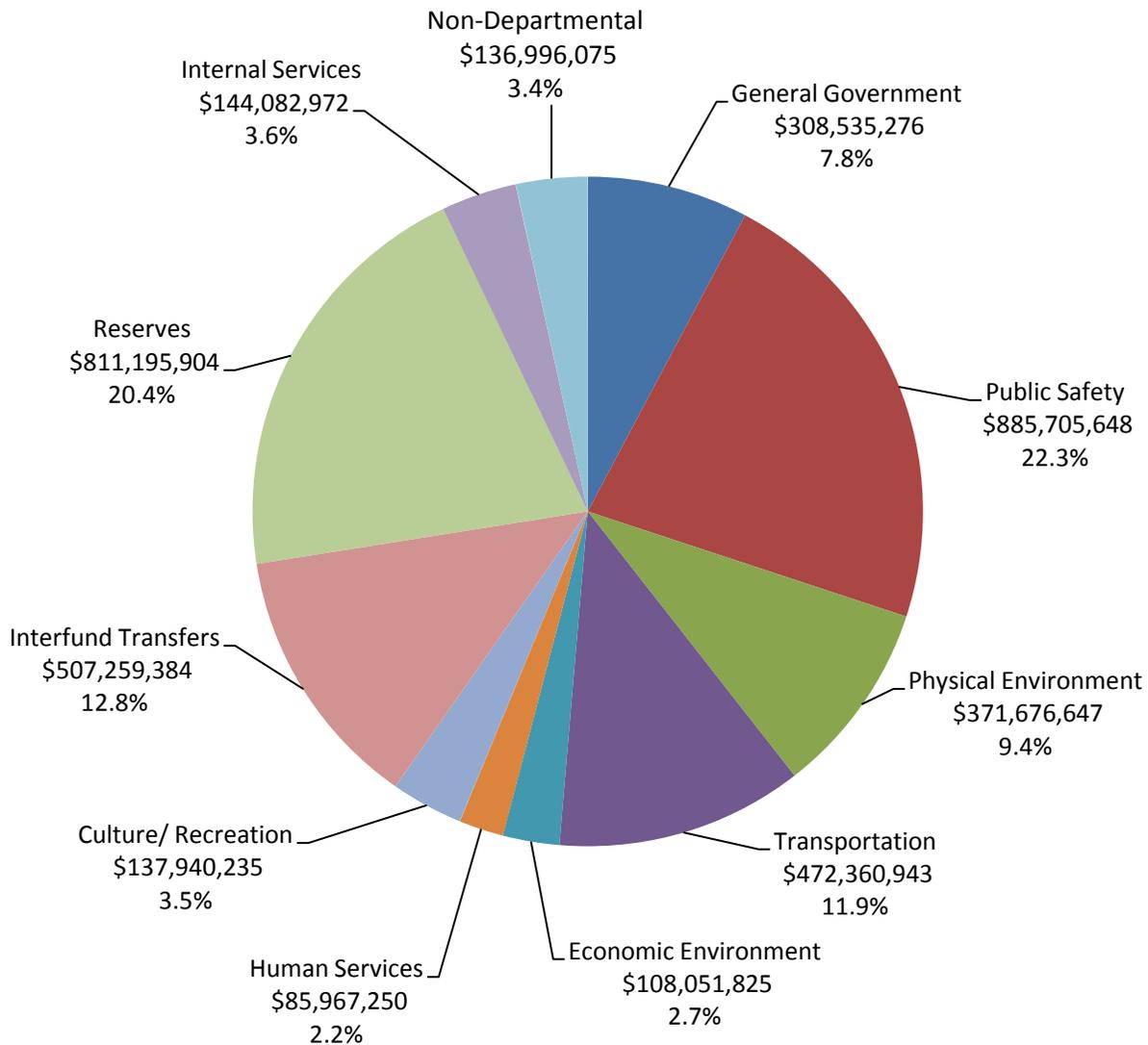
A property owner with property assessed at \$150,000 and a homestead exemption of \$50,000 will pay the Countywide millage on \$100,000 of taxable value, calculated by the following formula:

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

$(\$150,000 - 50,000) / 1,000 \times 4.9729 = \497.29

Expenses:

By Type

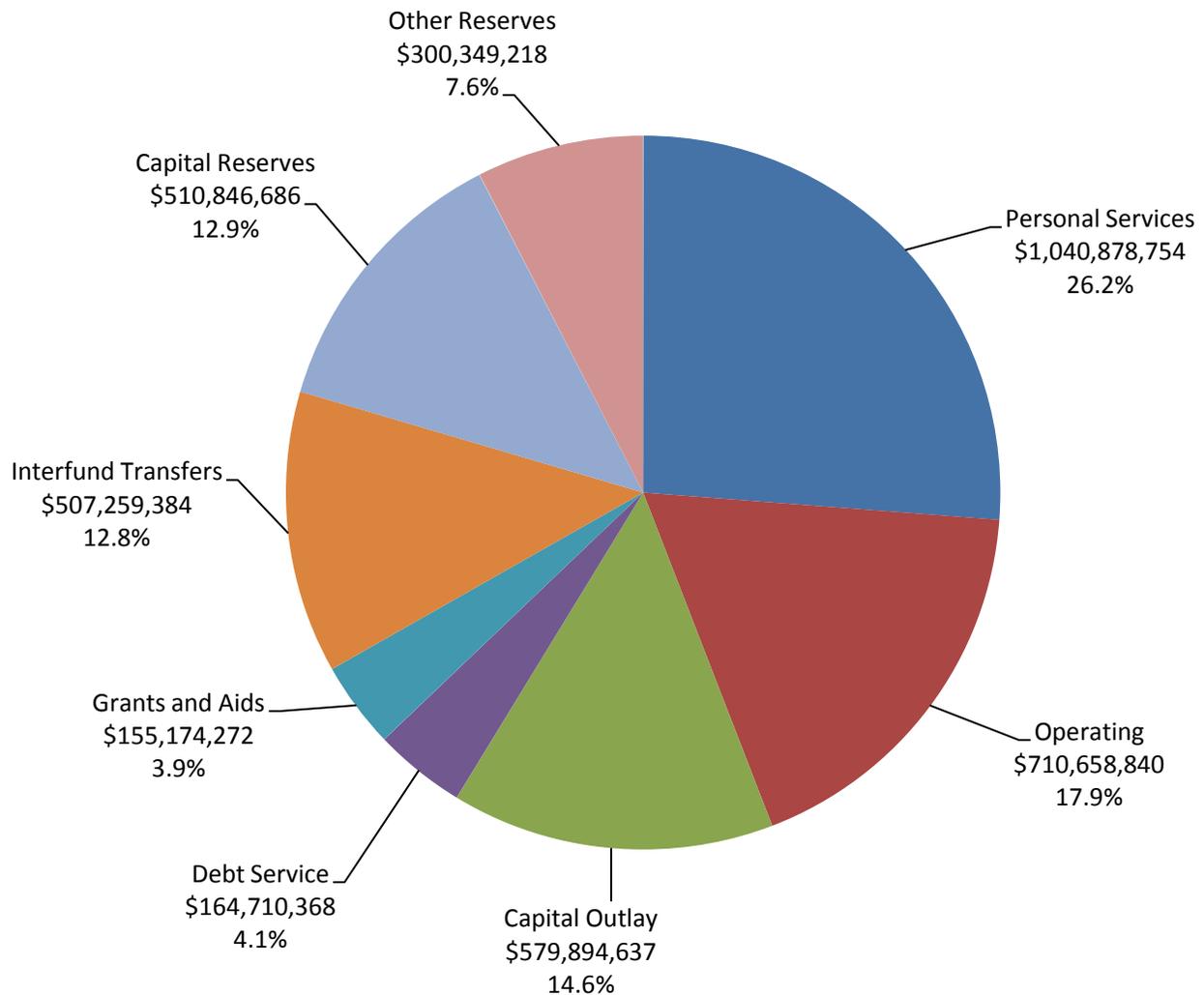


- **General Government** - For the benefit of the public and governmental body
- **Public Safety** - For the safety and security of the public, includes transfer to the Sheriff's Office
- **Physical Environment** - To achieve a satisfactory living environment for the community
- **Transportation** -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

Total of
All Funds

\$3,969,772,159

By Category



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

FY 2015

Summary of Departmental Tax Equivalent Funding

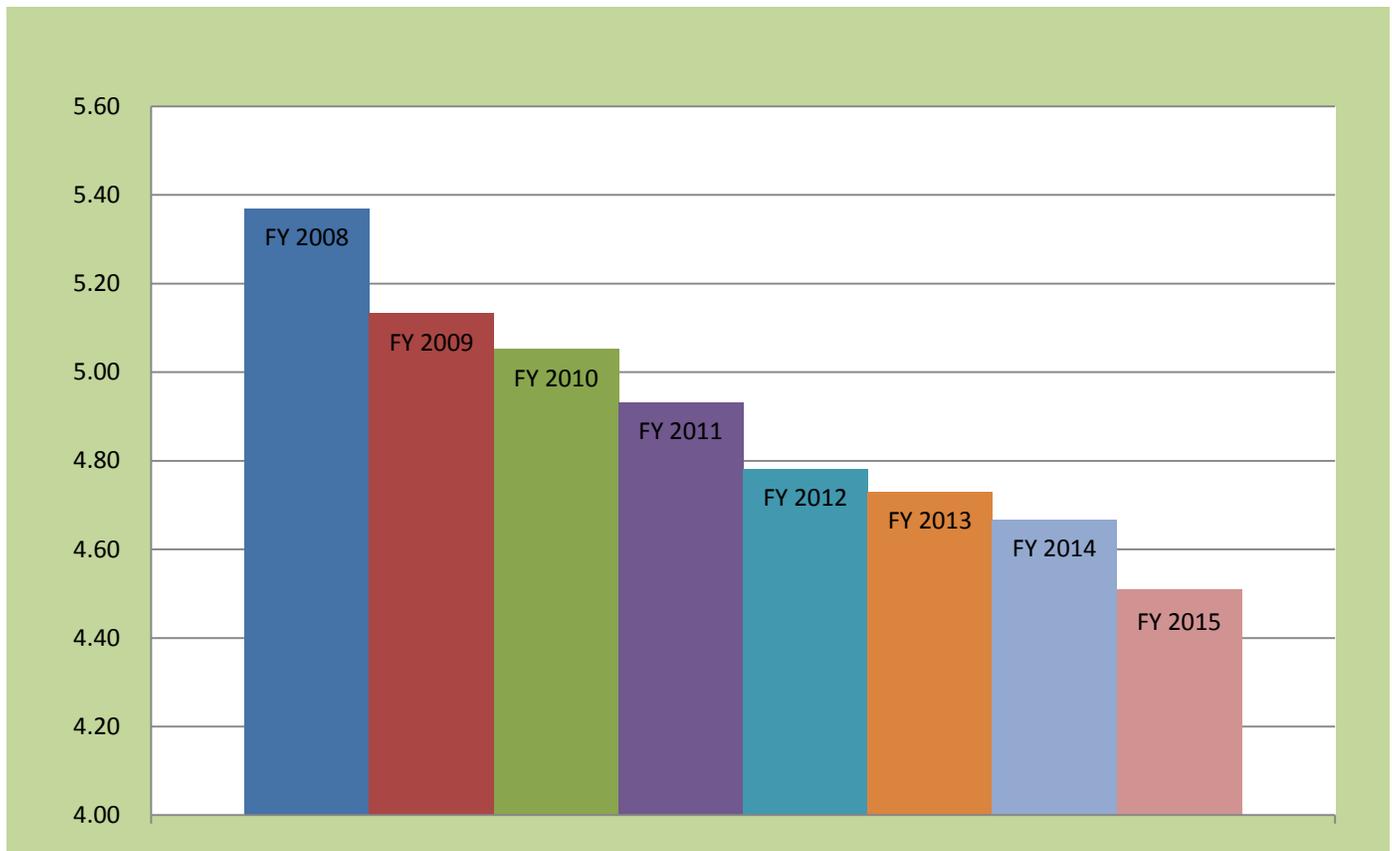
	Appropriation	Department Generated Revenue	Net Property Taxes	Positions
Countywide Departments				
Community Services	\$ 34,296,521	\$ 18,743,707	\$ 15,552,814	156
County Administration	2,132,320	448,550	1,683,770	12
County Attorney	5,656,569	1,742,500	3,914,069	42
County Commission	3,284,740	-	3,284,740	27
County Cooperative Extension Service	2,608,057	234,767	2,373,290	32
Economic Sustainability	48,906,982	46,040,600	2,866,382	51
Engineering & Public Works	56,898,884	13,444,532	43,454,352	424
Environmental Resources Management	38,654,927	28,442,855	10,212,072	126
Facilities Development & Operations	40,415,698	5,950,926	34,464,772	305
Fire Rescue-Dispatch/Drowning Prevention	8,716,111	-	8,716,111	62
Fleet Management	55,253,123	55,253,123	-	54
Human Resources	2,922,741	-	2,922,741	32
Information Systems Services	30,116,610	8,521,224	21,595,386	212
Internal Auditor	1,110,295	-	1,110,295	9
Legislative Affairs	520,063	-	520,063	3
Medical Examiner	2,744,874	325,000	2,419,874	19
Metropolitan Planning Organization	4,899,704	4,739,158	160,546	12
Office of Financial Management & Budget	3,285,022	407,312	2,877,710	31
Palm Tran	113,101,220	57,476,342	55,624,878	609
Parks & Recreation	66,453,022	17,601,441	48,851,581	571
Planning & Zoning	15,188,326	6,997,246	8,191,080	143
Public Affairs	5,437,103	1,489,206	3,947,897	42
Public Safety	34,110,887	19,477,405	14,633,482	252
Purchasing	3,695,841	9,310	3,686,531	44
Risk Management	111,072,520	110,686,545	385,975	30
Youth Services	12,617,839	2,237,994	10,379,845	77
Non-Departmental:				
Criminal Justice Commission	2,616,455	2,003,820	612,635	11
Office of Community Revitalization	2,144,481	1,508,681	635,800	6
Office of Equal Opportunity	1,159,554	412,932	746,622	12
Office of Small Business Assistance	868,185	35,000	833,185	7
Total BCC Ad Valorem Funded	\$ 710,888,674	\$ 404,230,176	\$ 306,658,498	3,413

	Appropriation	Department Generated Revenue	Net Property Taxes	Positions
Other Agencies				
Airports	\$ 69,763,028	\$ 69,763,028	\$ -	148
Building Division - PZB	35,846,865	35,846,865	-	117
County Library	48,866,296	7,314,158	41,552,138	422
Fire Rescue - Main MSTU	306,884,295	110,247,221	196,637,074	1,292
Jupiter Fire Rescue MSTU	16,928,690	(657,530)	17,586,220	140
Tourist Development	65,013,542	65,013,542	-	5
Water Utilities	141,616,047	141,616,047	-	568
Commission on Ethics	577,753	-	577,753	5
Office of Inspector General	2,827,549	763,143	2,064,406	23
Total Other Agencies	\$ 688,324,065	\$ 429,906,474	\$ 258,417,591	2,720
Total BCC	\$ 1,399,212,739	\$ 834,136,650	\$ 565,076,089	6,133
Constitutional Officers				
Clerk & Comptroller	\$ 13,009,506	\$ 500,000	\$ 12,509,506	138
Property Appraiser	17,671,398	-	17,671,398	266
Sheriff's Office	534,366,260	72,488,002	461,878,258	3,982
Supervisor of Elections	9,440,450	621,200	8,819,250	49
Tax Collector	4,374,300	-	4,374,300	315
Total - Constitutional Officers	\$ 578,861,914	\$ 73,609,202	\$ 505,252,712	4,750
Judicial				
Court Administration	\$ 1,467,298	\$ 448,005	\$ 1,019,293	10
Court Related Information Technology	4,067,535	2,042,500	2,025,035	12
Law Library	729,311	729,311	-	4
Public Defender	289,755	-	289,755	0
State Attorney	301,257	-	301,257	0
Total - Judicial	\$ 6,855,156	\$ 3,219,816	\$ 3,635,340	26
Other				
Community Redevelopment Agencies	\$ 25,761,874	\$ -	\$ 25,761,874	0
Financially Assisted Agencies/ County Sponsored	11,290,068	-	11,290,068	0
General Government	(2,970,905)	-	(2,970,905)	0
Health Care District	15,000,000	-	15,000,000	0
Other County Funded Programs**	8,335,000	-	8,335,000	0
Public Health Department	2,052,586	-	2,052,586	0
Value Adjustment Board	600,000	282,000	318,000	0
Total - Other	\$ 60,068,623	\$ 282,000	\$ 59,786,623	-
Grand Total				10,909

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

Employees ^{per} 1,000 Population

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

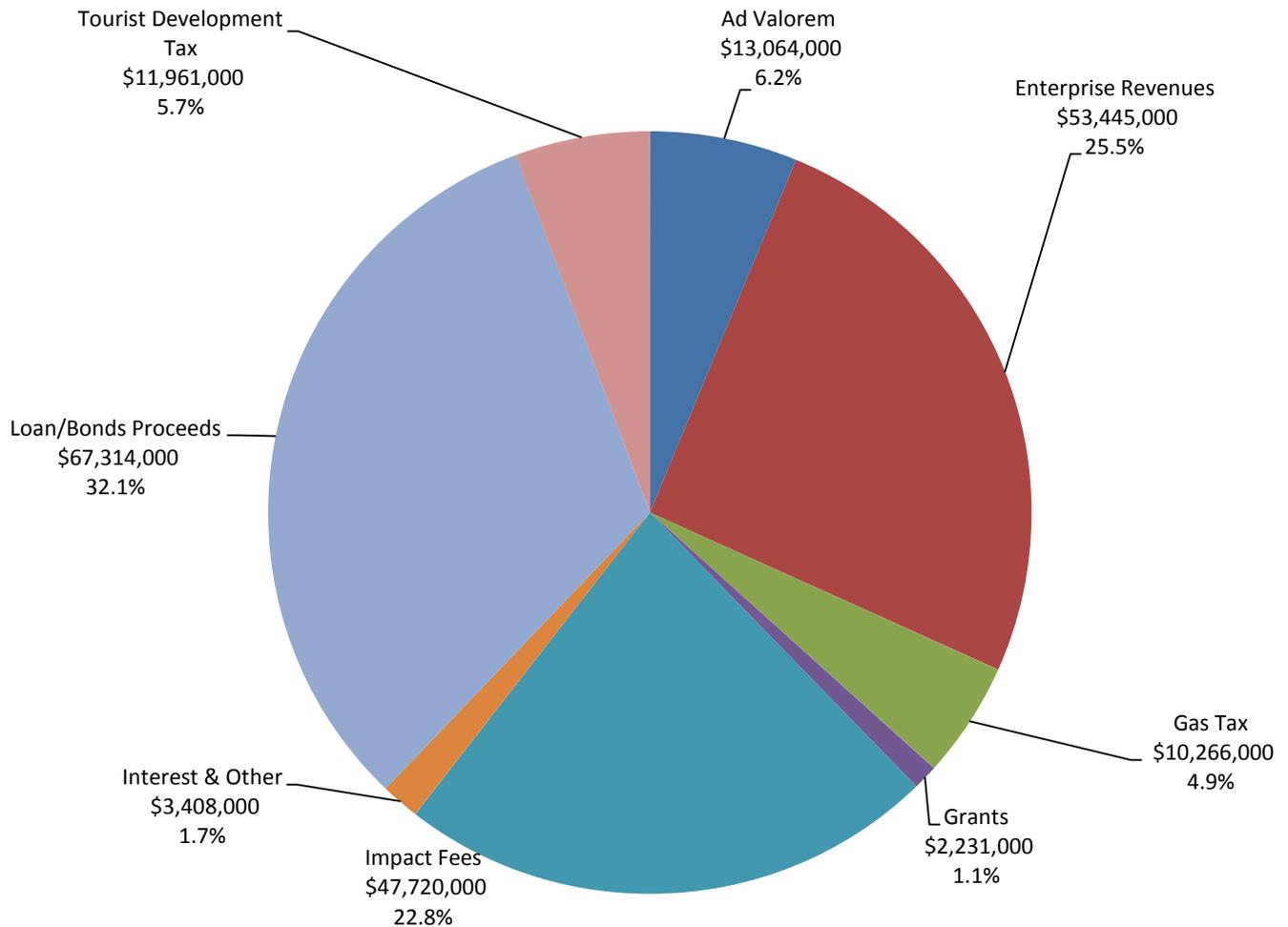


	Total Employees	County Population	Employees per 1,000 population
FY 2008	6,994	1,302,451	5.37
FY 2009	6,713	1,307,784	5.13
FY 2010	6,629	1,312,016	5.05
FY 2011	6,511	1,320,134	4.93
FY 2012	6,339	1,325,758	4.78
FY 2013	6,316	1,335,415	4.73
FY 2014	6,280	1,345,652	4.67
FY 2015	6,133	1,360,238	4.51

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

2015 Capital Projects

Funding Sources for Projects



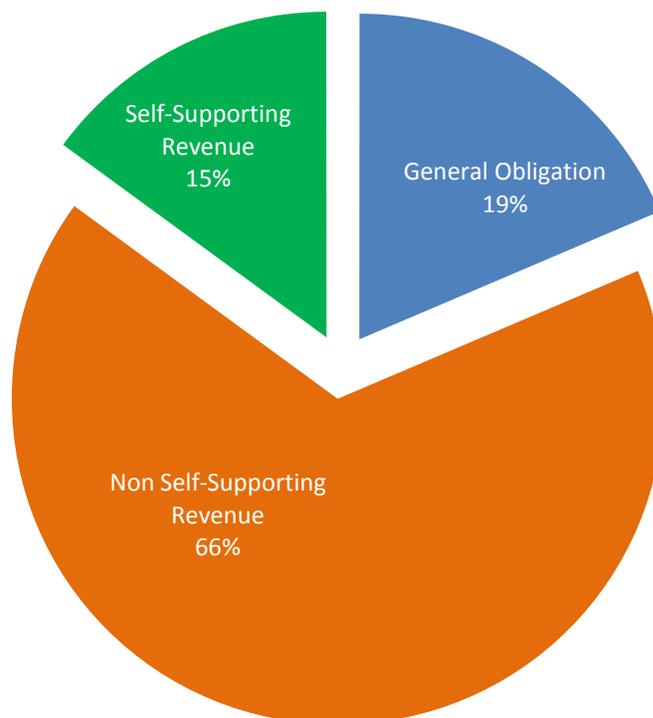
Project Funding by Department

Facilities Development and Operations	\$	84,219,000
Information Systems Services		3,900,000
Miscellaneous/ Non-Department		-
Total General Government Projects	\$	88,119,000
County Library	\$	1,188,000
Environmental Resources Management		3,151,000
Five Year Road Program		53,840,000
Parks and Recreation		9,166,000
Total Tax Supported Departments	\$	155,464,000
Enterprise Funds:		
Airports	\$	6,245,000
Water Utilities		47,700,000
Total Enterprise funds	\$	53,945,000
Total CIP	\$	209,409,000

Debt Service

Fiscal Year	General Obligation	Non Self-Supporting Revenue	Self-Supporting Revenue	Total County Debt
2015	\$ 29,546,965	\$ 105,594,408	\$ 23,740,668	\$ 158,882,041
2016	25,327,716	79,166,705	23,761,501	128,255,922
2017	24,990,976	77,932,347	23,739,982	126,663,305
2018	24,979,853	72,237,370	20,674,204	117,891,427
2019	25,185,893	70,551,676	20,550,375	116,287,944
2020	18,687,775	64,630,696	19,954,550	103,273,021
Future	50,056,150	587,265,304	307,082,508	944,403,962
Total	\$ 198,775,328	\$ 1,057,378,506	\$ 439,503,788	\$ 1,695,657,622

2015 Payments





**Palm Beach County
Board of County Commissioners**